REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1898-99,

WITH

APPENDICES AND MAPS.

BOMBAY:
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No. 4693 of 1899.

From

H. O. QUIN, Esquire, I. C. S.,
Acting Collector of Salt Revenue, Bombay;

To

J. POLLEN, Esquire, B.A., LL.D., I. C. S.,
Acting Commissioner of Customs,
Salt, Opium and A'bkári, Bombay.

Poona, 12th August 1899.

Sir,

I have the honour to submit the annual report on the Administration of the Salt and Continental Customs Department for the year 1898-99.

INTRODUCTORY.

2. Mr. J. L. Jenkins, the permanent Collector of Salt Revenue, being on furlough, I held charge of the Department throughout the year under report.

Collector's Office.

3. The supervising staff, as in the previous year, consisted of one Deputy and ten Assistant Collectors, whose services were utilized in the manner shown below.

Deputy and Assistant Collectors' Offices.

Offices.	Officers in charge.	Period.
Northern Division.		
Northern Frontier Range	Mr. E. P. Close ...	Throughout the year.
Khárághoda Range ...	„ H. G. Bulkley ...	Throughout the year.
Surat Range	„ H. M. Judge ...	From the 1st April 1898 to the 26th June 1898.
	„ H. Wadham ...	From the 27th June 1898 to the 6th July 1898.
	„ C. R. Macnamara ...	From the 7th July 1898 to the 1st September 1898.
	„ H. M. Judge ...	From the 2nd September 1898 to the 31st March 1899.
Southern Division.		
Deputy Collector's Office	Mr. T. M. Cotgrave ...	Throughout the year.
Thána Range	„ T. M. Cotgrave ...	From the 1st April 1898 to the 6th May 1898, in addition to his own duties as Deputy Collector.
	„ R. Thom	From the 7th May 1898 to the 31st March 1899.
Uran Range	„ W. F. Jardine ...	From the 1st April 1898 to the 6th May 1898.
	„ E. Carrel	From the 7th May 1898 to the 23rd May 1898.
	„ E. H. Aitken ...	From the 24th May 1898 to the 31st March 1899.
Ratnágirí Range... ...	„ E. H. Aitken ...	From the 1st April 1898 to the 16th May 1898.
	„ W. Lake	From the 17th May 1898 to the 31st March 1899.
Kánara Range	„ C. C. Jamsetji, now Sir Jamsetji Jijibhoy.	From the 1st April 1898 to the 28th July 1898.
	„ L. Augusto	From the 29th July 1898 to the 9th September 1898.
	„ C. R. Macnamara ...	From the 10th September 1898 to the 31st March 1899.

Offices.	Officers in charge.	Period.
Southern Division—continued.		
Goa Frontier Range ...	Mr. C. A. Pogson ...	From the 1st April 1898 to the 1st November 1898.
	„ C. R. Macnamara ...	From the 2nd November 1898 to the 31st January 1899, in addition to his duties as Assistant Collector of Salt Revenue, Kánara Range.
	„ C. A. Pogson ...	From the 1st February 1899 to the 31st March 1899.
Coast Guard Service ...	„ W. H. McCann ...	Throughout the year.
Chief Account Officer of Customs, Salt and Opium.	„ R. Thom ...	From the 1st April 1898 to the 6th May 1898.
	„ N. R. Oliver ...	From the 7th May 1898 to the 31st March 1899.

Strength of the Department.

4. The changes in the Subordinate Establishment were as follows:—

(*a*) Under Government Resolution, Revenue Department, No. 7298 of the 15th November 1898, the establishment at the Distillery Office at Mora was revised. The salaries of the second and third gaugers were made progressive from Rs. 50 to Rs. 65 and from Rs. 30 to Rs. 40, respectively, with an annual increment of Rs 3 and Rs. 2 each, the pay of the clerk on Rs. 30 was raised to Rs. 35, and an additional clerk on Rs. 25 was sanctioned.

(*b*) In the revision of the establishment of the fish-curing yards in the Kánara and Ratnágiri Districts, sanctioned under Government Resolution, Revenue Department, No. 6721 of the 19th October 1898, the number of the employés was on the whole increased by two with no additional cost to Government. The number of the kárkuns was reduced by two and that of sepoys increased by four.

The sanctioned strength of the whole establishment of the Department as it stood on the 31st March 1899 is shown in detail in Appendix I.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1897-98 being given for the purpose of comparison.

	1897-98.	1898-99.	Increase.	Decrease.
1. Number of Supervising Officers	13	13	.....	.....
2. Number of Subordinate Establishment	6,340	6,343	3	.....
3. Number of Talukas	37	37	.....	.....
4. Number of Salt-works	449	446	.....	3
5. Number of maunds of Salt	93,98,270	95,97,583	1,98,313	.....
6. Number of maunds of Salt seized and imported by sea and land on payment of Duty	88,00,685	89,37,853	37,194	.....
7. Number of maunds of Salt delivered free and at nominal rate of Duty	5,97,585	7,53,700	1,56,115	.....
8. Number of Ports	86	86	.....	.....
9. Number of Light-houses	25	25	.....	.....
10. Number of Vessels entered	70,125	82,617	6,492	.....
11. Do. cleared	75,611	81,628	6,017	.....
12. Value of goods imported by sea	2,61,43,915	2,15,40,751	.....	11,50,164
Do. exported by sea	3,76,29,373	3,85,77,370	9,47,995	.....
13. Total Revenue of the Department	2,41,97,576	2,55,38,515	19,40,939	.....
14. Number of Stills	47	47	.....	.....
15. Number of Gallons excised	13,56,089	14,06,824	1,10,931	.....
16. Number of offences enquired into...	1,643	1,641	.....	2

6. The general financial results of the last year's administration as compared with those of the preceding six years are exhibited below. General Financial Results.

Year.	Gross Receipts.												Total Gross Receipts.		
	Salt.			Sea Customs.			Land Customs.			A'bkári.			Local Funds.			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs. a. p.
1892-93	2,15,06,319	1	6	26,349	2	7	42,722	11	8	16,22,908	0	3	80,090	11	11	2,33,57,490 11 11
1893-94	2,18,53,349	8	7	28,239	11	7	33,313	2	0	15,65,134	5	11	90,756	4	1	2,35,70,793 0 2
1894-95	2,33,46,042	13	7	1,09,950	1	1	70,035	1	10	17,42,933	2	5	91,745	6	9	2,53,59,426 9 7
1895-96	2,24,74,091	13	0	1,07,137	10	9	76,366	15	1	18,19,766	8	9	91,786	13	1	2,45,71,139 12 8
1896-97	2,16,76,076	0	8	92,017	1	10	76,089	13	7	17,04,317	2	4	81,359	13	9	2,36,30,400 0 7
1897-98	2,22,58,021	5	3	1,01,918	1	3	78,590	8	5	19,50,107	9	2	84,345	15	9	2,44,97,576 7 10
1898-99	2,21,65,860	14	8	1,02,376	2	2	91,378	15	9	21,01,587	12	9	87,409	11	7	2,26,38,515 8 11

Year.	Charges.									Refunds.			Total Charges plus Refunds.			Net Receipts.			Percentage of Charges on Gross Receipts.
	Establishment.			Contingencies.			Total Charges.												
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs. a. p.
1892-93	9,77,735	7	9	7,99,703	12	3	17,77,439	4	0	1,21,716	10	10	18,99,155	14	10	2,17,58,244	13	1	8 11 5
1893-94	9,46,201	11	1	7,16,890	6	3	17,02,102	1	4	1,06,806	10	7	18,08,909	11	11	2,14,62,884	4	3	7 7 10
1894-95	10,39,045	4	9	6,50,162	8	1	17,25,208	12	10	1,41,198	5	10	18,66,407	2	8	2,34,93,019	6	1	8 15 10
1895-96	11,19,848	10	3	6,96,578	1	4	18,16,426	11	7	85,207	2	0	19,01,633	13	7	2,26,69,505	15	1	8 3 11
1896-97	11,90,093	7	10	6,41,679	0	7	18,31,772	8	5	1,02,853	14	2	19,40,626	6	7	2,16,89,701	10	0	8 10 5
1897-98	12,62,993	0	7	6,10,040	11	11	18,66,033	12	6	98,955	5	2	19,67,839	1	8	2,25,40,287	6	2	8 11 6
1898-99	11,69,757	1	3	6,13,030	8	1	17,82,807	9	4	96,963	5	7	18,79,670	14	11	2,26,68,844	10	0	8 2 3

It will be seen that the gross receipts are not only in excess of those of 1897-98 by 4·2 per cent., but have exceeded those of each of the preceding six years. The increase as compared with last year is noticeable under every head.

7. It is very satisfactory to note that with the increase in receipts the total charges of the year have decreased by Rs. 77,658-2-9 or 3·9 per cent. when compared with those of the previous year. This decrease is due mainly to grain compensation having been stopped during the year under report, the expenditure incurred on this account being Rs. 29-11-0 only as against Rs. 66,003-7-7 in 1897-98. The result is that the percentage of charges on gross receipts, after deduction of salt purchase and storage charges of Barágra Salt, have fallen from Rs. 6-11-6 to Rs. 6-2-3. A statement showing details of receipts and expenditure of the Salt Department in all its branches, for the year under report and the previous year, is given as Appendix II. The increase or decrease under each head is shown below.

RECEIPTS.

	Increase.									Decrease.								
	Imperial.			Provincial.			Local.			Total.			Imperial.			Provincial.			Local.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.		
Salt	8,96,517	6	1	....			....			8,96,517	6	1	....			3,277	12	8	..	3,277	12	8		
Sea Customs ..	73	4	9	384	12	2	....			458	0	11	....			....			..	....				
Land Customs ..	2,676	7	4	....			....			2,676	7	4	....			....			..	....				
A'bkári	1,13,610	2	8	37,570	0	11	....			1,51,180	3	7	....			....			..	....				
Port Funds ..	....			....			3,000	11	10	3,000	11	10	....			....			..	....				
Total ..	10,09,901	4	10	38,254	12	1	3,000	11	10	10,49,236	12	9	....			3,277	12	8	..	3,277	12	8		

EXPENDITURE.

	Increase.						Decrease.											
	Imperial.			Provincial.			Local.			Total.			Imperial.			Provincial.			Local.			Total.		
							Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.						
Salt	....			....			....			....			69,494	2	3	....			....	69,494	2	3		
Sea Customs ..	....			....			....			....			8,938	13	2	....			....	8,938	13	2		
Allowances and Assignments ..	....			....			....			....			1,826	13	9	1,293	6	7	....	3,120	0	4		
A'bkári	....			....			....			....			1,175	1	4	294	11	2	....	1,469	12	6		
Port Funds ..	....			....			5,292	11	6	5,292	11	6	....			....			....	....				
Total ..	....			....			5,292	11	6	5,292	11	6	81,309	0	6	1,588	12	9	....	82,898	14	3		

From these figures it will appear that as regards receipts the only decrease is a small item under the head of Salt (Provincial). The amount is insignificant. As regards expenditure, the only item showing an increase is that of Port Funds. The amount concerned is not large and requires no explanation. The cause of the general decrease of expenditure is explained in the last paragraph.

Remarks on General Results.

8. The results of the operations of the Department as a whole during the year under report may be regarded as satisfactory. There has been a very considerable increase in the Salt Revenue, the total amount collected this year being the largest since 1894. Under the heads Land Customs and A'bkári the income is larger for the year under report than for any previous year since the opening of the department. From the figures it would not appear that the salt trade has suffered much during the year on account of plague, but from the reports submitted by the Assistant Collectors in charge of Ranges it seems that even a larger trade in salt would have been done had it not been for plague restrictions. Merchants and customers alike, however, are becoming familiar with the plague, and its influence on the transactions of the year has been inconsiderable. The Land Customs revenue, which amounts to a little over Rs. 80,000 only, continues steadily to increase. Under the head of Sea Customs the revenue has not yet reached the average collected in the previous years since 1894-95. The cause of this is not very clear, but the falling off may, I think, be ascribed to plague and the consequent restrictions which are put in the way of trade. The increase in the A'bkári revenue, amounting to nearly 4 lákhs, is due chiefly to two causes. The absence of scarcity in the matter of food has allowed the people generally a larger margin for the luxury of spirits and the prevalence of a belief in them as a prophylactic against plague has led to their consumption in greater quantities.

SALT.

SALT.

General Sources of Supply.

9. The salt with which the Bombay Presidency Salt Department has to deal may most conveniently be classified under three heads—

(1). Baragra salt manufactured from salt brine at the Government Salt Works on the Runn (Khárághoda and Udu), which are now called the Pritchard Salt Works.

(2). Sea salt produced at works on the coast, of which one at Dharásne, near Bulsár, is a Government work. A few works, the property of Government, in the Konkan Tálukas, are leased to private individuals. All the rest of the sea salt-works are private.

(3). Imported salt, produced mainly at salt-works in Portuguese India. The following figures will give some idea of the relative importance of these sources of supply :—

	Full Duty.		Nominal Duty.		Free.		Total.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Baragra Salt ...	17,98,307	19,36,920	..	...	1,031½	1,031½	17,99,33[illegible]	19,37,951½
Sea Salt ...	66,07,311	66,33,125	5,55,376	7,12,254	41,178	40,445	72,93,865	73,85,794
Imported Salt ...	3,05,067	2,67,837	...	...	...	...	3,05,067	2,67,837
Total ..	88,00,[illegible]7	88,37,882	5,55,376	7,12,254	42,209½	41,446½	93,98,270½	95,91,582½

Nominal duty salt is issued to Foreign Malabár and free salt to Janjira, Cambay, Pátri, Jhinjhuváda and Rádhanpur States.

Number of Works open and in operation.

10. It will be seen from the subjoined statement that the number of salt-works open and in operation during the year under report was five less than in the

preceding year. Four of the closed works are in the Uran and one in the Pen Táluka. The four salt-works in the Uran Táluka are Dhanbhagirathi, Gavligamti, Gamti and Katekhargamti, which were suppressed under the authority conveyed in Government Resolutions in the Revenue Department, Nos. 6180 of the 19th August 1897 and 9065 of the 14th December 1897. In the Pen Táluka the two salt-works, Ped and Warkud, were amalgamated into one under the name of Trimbakprasad.

		Salt-works open.		Increase.	Decrease.
		1897-98.	1898-99.		
	Barágra Salt.				
Government ...	Pritchard Salt-works	2	2	...	...
	Sea Salt.				
	Bulsár Works	1	1	...	...
Private or leased...	Umbargaon	1	1	...	...
	Bassein	28	28	...	...
	Ghodbandar	46	46	...	...
	Trombay	24	24	...	...
	Mátunga	25	25	...	...
	Uran	87	83	...	4
	Karanja	26	26	...	...
	Panvel	19	19	...	...
	Pen	32	31	...	1
	Shiroda	27	27	...	...
	Sánikatta	131	131	...	...
	Total ...	449	444	...	5

11. The table given below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals, and (*d*) balance in stock at the end of the year for the last two years. Production.

Year.		Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removal during the year. Full Duty.	Duty-free or Nominal Duty.	Total.	Balance on 31st March
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1898-99 ...	*a.*—Barágra ...	32,29,973 2 0	19,92,917 6 0	52,22,890 8 0	1,53,588 8 0	2·9	19,36,920 0 0	1,091 20 0	19,37,951 20 0	31,31,350 21 0
	b.—Dharásna ...	2,29,787 0 0	2,98,424 0 0	5,28,211 0 0	17,851 0 0	3·3	3,11,018 0 0	.....	3,11,018 0 0	1,96,342 0 0
	c.—Rest of Presidency ...	12,48,212 22 0	74,66,673 24 0	87,14,883 37 0	9,10,466 18 2·1	10·5	62,70,167 10 0	7,72,689 0 0	70,71,776 10 0	7,43,611 8 60
	Total ...	47,27,972 24 0	97,58,015 30 0	1,44,85,985 6 0	10,80,905 26 2·9	7·5	85,70,045 10 0	7,73,780 20 0	93,23,745 30 0	40,71,304 29 60
1897-98 ...	*a.*—Barágra ...	31,03,201 29 0	91,50,156 23 0	82,80,358 2 0	2,31,046 10 0	4·3	17,98,367 0 0	1,091 20 0	17,99,458 20 0	32,29,973 3 0
	b.—Dharásna ...	2,43,778 0 0	3,39,847 0 0	5,83,625 0 0	27,344 0 0	6·3	3,26,494 0 0	3,994 0 0	3,30,488 0 0	2,29,787 0 0
	c.—Rest of Presidency ...	13,82,941 11 0	78,48,661 11 0	92,31,602 24 0	9,75,718 31 0	10·6	63,91,112 8 0	5,96,554 2 0	69,87,671 10 0	12,48,212 22 0
	Total ...	47,27,920 33 0	1,03,37,364 33 0	1,50,95,585 26 0	12,14,109 10 0	8·2	84,95,973 8 0	5,97,585 22 0	90,93,209 30 0	47,27,972 29 0

From the figures it appears that the balance in stock has fallen during the year under report from 47,27,973 maunds to 40,71,304 maunds—a decrease of 13·8 per cent. The falling off is noticeable under all three heads, but especially under that of Sea Salt manufactured elsewhere than at Dharásna. The stock at Khárághoda, as will be pointed out below, has been largely increased by the storage operations of May last, but the stock of Sea Salt is still considerably smaller than it was last year at this time. There is, however, no reason to apprehend any failure to satisfy the usual demand. The cause of the decrease will be explained below.

Baragra Salt.

12. The quantity of Barágra Salt in stock at the beginning of the year was 32,29,973 maunds. The produce during the year under report amounted to 19,92,917 maunds, making, with the quantity in stock, a total of 52,22,890 maunds. Distribution of Baragra Salt. Opening balance and season's product.

Distribution of Barágra Salt. Removals.

13. The issues of Barágra Salt show an increase of 1,38,613 maunds as compared with those of the previous year, the figures being 19,37,951 maunds against 17,99,338 in the year 1897-98. This increase is due chiefly to heavy removals to the North-West Provinces, Málwa, Gáikwár's Territory and the Ahmedabad District. The new through booking system is working well. It has been in force since the 1st September 1897. Between that date and the 31st of March 1898, 1,17,420 maunds were removed under it. The figures for the corresponding period of the year under report are 2,03,013 maunds. There is thus an increase of 85,593 maunds, which is satisfactory. On the Indian Midland Railway the system has as yet been but little availed of.

Distribution of Barágra Salt.

14. The manner in which the issues of Barágra Salt were distributed is shown below.

	1897-98.						1898-99.					
	For Local Consumption.	For Export by Railway to Central Provinces.	For Export by Railway to North-West Provinces and Oudh.	For Export to Central India, including Málwa and Rajputana.	For Export to Scinde's Territory and Bengal.	Total.	For Local Consumption.	For Export by Railway to Central Provinces.	For Export by Railway to North-West Provinces and Oudh.	For Export to Central India, including Málwa and Rajputana.	For Export to Scinde's Territory and Bengal.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda...	59,112 20	3,53,975	5,04,557	3,23,121	2,163	12,43,254 20	77,907 20	3,99,346	5,65,779	3,34,929	2,103	13,79,724 25
Ahmedabad Depôt ...	75,035 0	.....	.....	6,146	...	80,181 0	68,920 0	.....	.....	9,730	.....	78,650 0
Agencies ...	3,63,825 0	.....	.....	67,626	9,274	4,25,099 0	3,95,344 0	.....	.....	71,763	12,570	4,79,677 0
Total ...	4,98,082 20	3,53,975	5,04,557	3,96,247	10,437	17,38,338 20	5,42,171 20	3,99,346	5,65,779	4,15,622	14,743	19,37,951 20

Distribution considered according to destination. Local consumption.

15. The following table shows in detail the issues for local consumption. An increase is observable in the case of each of these localities, except Panch Mahális and Bombay :—

District.	From									
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.			
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.		
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds.		
Ahmedabad	9,192 20	13,119 20	62,221	54,006	42,302	49,116	1,13,811 20	1,16,244 20		
Kaira	284 0	.....	265	286	90,800	90,839	91,225 0	91,225 0		
Broach	618 0	618 0	.....	.....	.....	.....	618 0	618 0		
Panch Mahális	.....	.....	.....	.....	53,799	53,054	53,799 0	53,054 0		
Gáikwár's Territory ...	32,797 0	47,375 0	1,925	853	86,138	88,261	1,18,860 0	1,31,989 0		
Mahi Kántha Agency ...	1,648 0	3,397 0	9,574	3,185	35,992	49,483	47,114 0	56,070 0		
Rewa Kántha Agency ...	2 0	20 0	855	647	23,516	26,810	24,369 0	27,477 0		
Palanpur Agency	10,472 20	13,145 20	.....	.....	24,681	23,482	35, 53 20	41,627 20		
Káthiáwár Agency	1,759 20	1,774 20	.....	.....	.....	.....	1,179 20	1,793 20		
Cambay	2,472 0	2,471 0	.....	147	207	81	2,679 0	2,218 0		
Surat	.....	.....	.....	.....	.....	.....	.....	.....		
Bombay	417 0	793 0	.....	.....	.....	.....	417 0	793 0		
Poona	.....	6 0	.....	.....	.....	.....	.....	6 0		
Sátára	.....	.....	.....	.....	.....	.....	.....	.....		
Khándesh	.....	.....	.....	.....	.....	.....	.....	.....		
Total ...	59,112 20	77,907 20	75,035	68,920	3,63,935	3,95,344	4,98,082 20	5,42,171 20		

Central Provinces.

16. The quantities consigned to each station in the Central Provinces from the Main Stores are shown below.

Names of Stations.	1897-98.	1898-99.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Sadnera	33,681	18,540	...	15,141
Harda	16,995	18,849	1,854	...
Timarni	4,944	5,253	309	...
Sioni	9,270	8,343	...	927
Itársi	19,158	21,630	2,472	...

Names of Stations.	1897-98.	1898-99.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Bágra	3,708	3,399	...	309
Semri	2,163	1,854	...	309
Sohágpur	6,489	4,944	...	1,545
Piparia	14,214	21,012	6,798	...
Bankheri	6,798	7,416	618	...
Gadarwara	23,175	19,776	...	3,399
Kareli	15,450	15,759	309	...
Narsingpur	7,725	8,961	1,236	...
Pathernia	...	309	309	...
Saipura	5,253	4,017	...	1,236
Sehora Road	16,686	16,377	...	309
Salimnabad	...	...	...	...
Katni	27,192	29,973	2,781	...
Myhere	5,562	6,489	927	...
Hoshangabad	4,326	4,635	309	...
Khirkian	5,253	5,253	...	...
Saugor...	40,170	29,664	...	10,506
Jabalpur	89,610	91,464	1,854	..
Umaria	5,562	4,635	...	927
Deori	2,781	7,416	4,635	...
Bir	...	309	309	...
Hatta	...	1,854	1,854	...
Khandwa	5,871	6,180	309	...
Gotegaon	10,506	8,343	...	2,163
Tumsar Road	...	...	...	...
Pendra Road	5,253	4,944	...	309
Damoh...	6,180	21,630	15,450	...
Harsad...	...	...	...	...
Sahdol	...	618	618	...
Total ...	3,93,975	3,99,816	42,951	37,080

Owing to a large increase of 22,557 maunds in the removals to the Central Provinces in the previous year, the increase of only 5,871 maunds or (1·49 per cent.) cannot be regarded as unsatisfactory.

North-West Provinces and Oudh.

17. The exports to the North-West Provinces and Oudh show an increase of 61,182 maunds (or 12·12 per cent.) as compared with those of the previous year. The removals to Oudh during the year under report amounted to 1,236 maunds or 927 maunds more than in the previous year. On enquiry made with reference to paragraph 4 of Government Resolution No. 714 of the 30th January 1899, the Deputy Collector of Lucknow states that the people of Oudh do not like the taste of Barágra Salt on account of its being somewhat bitter and also the merchants find that it does not pay them to supply it as it has to be sold at the rate of 10 seers per rupee, while the Sambhar Lake Salt they can sell at 11½ to 11¾ seers per rupee. This accounts for the consumption of Sambhar Lake Salt in Oudh in preference to Barágra Salt. The following table shows the quantities consigned to each station in the North-West Provinces :—

Names of Stations.	1897-98.	1898-99.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Cawnpore	...	309	309	...
Mirzapur	309	309	...	...
Gorukpur	618	1,545	927	...
Benares	25,029	30,282	5,253	...
Ghazipur	309	927	618	...
Gahwar	309	618	309	...
Chowri-Chowra	...	309	309	...
Jumaneah	23,175	21,939	...	1,236

Distribution of Baragra Salt.

Names of Stations.	1897-98.	1898-99.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Jaunpur	30,900	34,917	4,017	...
Tarighat	13,596	13,905	309	...
Shábganj	57,783	67,362	9,579	...
Fyzabad	24,720	41,097	16,377	...
Malipur	9,270	8,652	...	618
Akberpur	29,046	34,917	5,871	...
Gosainganj	13,596	12,669	...	927
Ajodhyaghát	74,778	54,075	...	20,703
Sháhjanwa	9,270	7,107	...	2,163
Náwábganj	...	...	...	...
Dildárnagar	10,815	10,815	...	...
Kálilabad	8,034	8,652	618	...
Sivpur	3,399	5,253	1,854	...
Gonda	34,299	37,389	3,090	...
Basti	28,119	34,608	6,489	...
Kauria	...	309	309	...
Mankápur	1,854	1,854	...	...
Manderwa	4,635	4,017	...	618
Ajodhya	71,070	86,211	15,141	...
Balrampur	10,506	10,506	...	...
Máskanwa	8,343	9,270	927	...
Mogalserai	...	309	309	...
Oudh	309	1,236	927	...
Babhnun	7,725	8,343	618	...
Dhema...	1,236	1,854	618	...
Paigpur	...	927	927	...
Sakaldeah	...	...	...	...
Kolonelganj	1,545	2,781	1,236	...
Tulsipur	...	8,652	8,652	...
Amethi	...	618	618	...
Bhadohi	...	309	309	...
Gondia...	...	309	309	...
Bahraj Bazár	...	309	309	...
Tutia Thoke	...	309	309	...
Total ...	5,04,597	5,05,779	87,447	26,265

Rajputana, Central India, Scindia's Territory and Bengal.

18. The total issues for Rájputána (including Málwa), Central India, Scindiá's Territory and Bengal show an increase of 27,571 maunds (or 6·8 per cent.), following on a decrease of 33,674 maunds in the previous year. This is very satisfactory. The consignments to stations in Central India, including parts of Málwa for the last two years, are shown in the subjoined table.

Names of Stations.	1897-98.	1898-99.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Barvaha	927	1,854	927	...
Amargarh	1,236	2,163	927	...
Mhow	29,973	29,046	...	927
Delauda	2,163	1,854	...	309
Mahlargarh	1,236	309	...	927
Indore	97,335	99,807	2,472	...
Ajnod	...	...	...	...
Futtehabad	3,399	3,399	...	...
Ujjain	45,732	46,350	618	...
Chambal	2,781	309	...	2,472
Barnagar	22,557	25,956	3,399	...
Raujla	927	309	...	618
Ratlam... ...	9,888	11,742	1,854	...
Jaora	26,574	20,703	...	5,871
Mandsaur	36,153	47,586	11,433	...
Bamnia	4,017	3,399	...	618

Distribution of Barágra Salt.

Names of Stations.	1897-98.	1898-99.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mortaka	309	309	...	...
Piplia	309	...	...	309
Sehore Cantonment ...	309	...	...	309
Harsad	...	309	309	...
Dhodhar	3,090	4,017	927	...
Namli	1,545	1,236	...	309
Choral	...	...	...	...
Kachraud	11,433	13,596	2,163	...
Nagda	6,180	5,562	...	618
Unhal	1,854	1,545	...	309
Tarana Road	618	...	...	618
Tajpur	309	618	309	...
Maksi	6,180	6,798	618	...
Shujaulpur	2,781	3,399	618	...
Total ...	3,19,815	3,32,175	26,574	14,214

As in the previous year there were no removals for the Panjab during the year under report. Panjab.

19. The following table shows the sales of Barágra salt since 1873-74. The figures for the year under report are very satisfactory as they show the largest sales of any year since the Khárághoda works were opened, except the years in which there was failure or partial failure of the Sambhar Lake supply. Distribution of Barágra Salt since 1873-74.

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces and Panjab.	For Export to Central India and Rajputána and Málwa, Scindia's Territory and Bengal.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	3,41,273	1,89,455	...	79,364	6,10,092
1874-75	3,90,056	2,53,335	...	25,424	6,68,815
1875-76	4,83,137	2,72,830	...	49,172	8,05,139
1876-77	4,61,520	3,17,475	...	51,798	8,30,793
1877-78	4,67,992	4,19,127	...	80,237	9,67,356
1878-79	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80	3,80,888	5,30,280	1,12,770	3,13,481	13,46,419
1880-81	3,62,603	4,03,611	50,220	2,29,884	10,55,318
1881-82	4,77,934	34,242	...	3,09,911	8,22,077
1882-83	4,28,885	4,28,610	5,460	2,84,712	11,67,667
1883-84	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,28,619	29,61,285
1886-87	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88	5,25,561	4,47,300	2,00,517	3,71,779	15,45,157
1888-89	4,80,519	4,19,190	2,70,201	3,41,219	15,11,132
1889-90	4,95,524	4,38,414	3,47,901	3,39,593	16,21,432
1890-91	4,92,405	4,26,666	3,37,488	3,49,601	16,06,161
1891-92	5,28,626½	4,65,381	3,26,934	3,56,236	16,71,175½
1892-93	5,25,948½	4,57,248	3,41,226	3,61,266	16,86,688½
1893-94	5,22,946¼	4,71,246	6,81,828	3,94,166	20,73,186¼
1894-95	5,03,712½	4,77,213	5,17,188	3,99,310	18,97,423½
1895-96	5,26,657½	4,25,990	4,38,882	4,35,538	18,27,767½
1896-97	5,15,065½	3,71,418	4,60,101	4,36,358	17,82,942½
1897-98	4,98,082½	3,93,975	5,04,597	4,02,884	17,99,338½
1898-99	5,42,071½	3,99,846	5,65,779	4,30,255	19,37,951½

20. The loss and wastage written off in the accounts amounted to 1,53,588½ maunds against 2,31,046½ maunds in the previous year. The percentage 2·9 is distinctly satisfactory when compared with the percentage of the preceding year, which was 4·3. Loss and Wastage.

Distribution of Barágra Salt.

Stock at the close of the year.

24. The amount of salt in stock at the end of the year was 31,31,350·21 maunds as against 32,29,973 at the close of the previous year. As stated above, the stock has been very largely increased since the close of the year under report.

Cost price.

22. The cost price of the Barágra salt produced at the Pritchard Salt Works remained the same as in the previous year, *viz.*, Re. 0-1-3 per Indian maund.

Manufacturing Season, 1898.

23. The following table contains some details regarding the manufacture of salt at the Pritchard Salt Works during the Season of 1898-99 :—

Salt Works.	Year.	Number of Pans.	Total Crops.	Average yield per Pan.	Maximum yield per Pan.
			Mds.	Mds.	Mds.
Khárághoda ...	1897-98	250	9,07,557	3,630	6,923
	1898-99	270	12,24,396	4,535	6,966
Udu	1897-98	275	10,84,·82	3,943	7,353
	1898-99	305	14,10,690	4,625	8,407
Total ...	1897-98	525	19,92,039	3,796	7,138
	1898-99	575	26,35,086	4,330	7,686

It will be seen from paragraph 21 that the balance of stock in hand at the end of the year 1898-99 was smaller than that at the end of the previous year. This having been anticipated, arrangements were made for the production of a larger quantity of salt than usual during the year under report. Fifty additional pans were opened, and in order to facilitate their working the railway sidings were extended at a cost of Rs. 19,708, as sanctioned in Government Resolution No. 1066 of the 9th February 1899. These measures were rendered necessary by the steadily increasing demand for Barágra salt and by the policy of Government which is to maintain a reserve stock equal to two years' demand, and they resulted in the production of over two lákhs in excess of what was estimated. The total crop amounted to 26,35,086 maunds as compared with 19,92,039 manufactured during the previous year. Brine was let into the first pan at Khárághoda on the 19th October 1898 and into the last pan on the 15th December 1898. The first pan was cleared on the 16th March 1899 and the last pan on the 11th April 1899. At Udu brine was let into the first pan on the 16th October 1898 and into the last pan on the 22nd December 1898. The first pan was cleared on the 21st March 1899 and the last pan on the 29th April 1899.

Storage.

24. The storage, which began on the 6th April 1899, was completed under the admirably organised and carefully supervised arrangements of Mr. Bulkley, the Assistant Collector in charge of the Khárághoda Range, without any hitch within 46½ days. Last year the time occupied was 35 days, but the increase in the outturn of salt is just proportionate to the increase in time. The daily average of storage was 57,284 maunds against 56,915 during the previous year. The engines supplied this year for the haulage work, which were of a new type, were satisfactory, and this fact contributed to the success of the operations. The B. B. & C. I. Railway authorities, and in particular Mr. E. S. Luard, the Locomotive and Carriage Superintendent, who accompanied me on my visit to Khárághoda during the storage season, rendered the department all possible assistance, and it is hoped that next year, when the water-tank, which was recently completed, will be utilised, the storage arrangements will be as good as they can be made.

Cost price paid to *Agrias*.

25. The quantity of salt on which cost price at 1 anna 3 pies per maund was paid to the *agrias* during the year under report (*i.e.*, for the manufacturing season of 1897-98) was 18,93,437 maunds. The amount paid was Rs. 1,47,924-12-3, which divided between 1,575 *agrias* gives an average of Rs. 93 per man. For the storage of 1899 the quantity of salt to be paid for is 25,03,332 maunds and the amount is Rs. 1,95,572. This divided between 1,722 *agrias* gives Rs. 113 per man. As the manufacturing season lasts about six months, it appears that the *agrias* receive on the average a sum varying from Rs. 15 to

nearly Rs. 19 per mensem for their work. Many of them obtained, in addition, wages at a rate considerably above the market rate for ordinary labour for their work in hauling and storing the salt during the storage season. There is never any difficulty in getting vacant pans taken up, and the supply of labour for the storage is always more than equal to the demand. The same people come for the work year after year, which points to their being satisfied with the arrangements made for them and with the remuneration they receive. Distribution of Barágra Salt

26. The working of the agency system for the sale of Barágra salt has been very satisfactory during the year under report. There are now 25 agencies at various stations on the B. B. & C. I., Rájputána-Málwa, Godhra-Rutlam and Ahmedabad-Prántij Railways, and one Government Depôt at Ahmedabad, at which salt is sold at a uniform rate fixed by the Commissioner of Customs, Salt, Opium and Abkári. The rate during the year under report was Rs. 2-14-0 per maund at all places, except Godhra and Dohad, where it was Rs. 2-15-6. The quantity of salt sold at the agencies was 4,79,677 maunds against 4,35,899 maunds in 1897-98—an increase of 10 per cent. Of the new agencies on the Ahmedabad-Prántij line, those at Talod, Prántij and Idar-Ahmednagar have done especially well, the increase at the last-named amounting to over 160 per cent. The profit and loss account in connection with the carriage of salt to the various agencies during the year under report shows a loss of a few hundred rupees. To adjust this the selling price of salt at the Abu Road and Rohera agencies has been slightly raised with the object of making the system self-supporting, as it should be. The sales at the Ahmedabad Depôt show, as is to be expected as a result of the opening of new agencies, a certain falling off, but the decrease amounts to 2 per cent. only, and the working of the depôt also may be considered satisfactory. In consequence of the smaller sales which now take place at the depôt, certain reductions in the establishment there are under consideration. The services of the men reduced will be made use of elsewhere in the department where they are required. Agency System.

The total rainfall at Khárághoda during the year under report was 21·38 inches as against 25·9 inches in the previous year. The large tank near Khárághoda did not fill properly and the small quantity of water that remained became very brackish and foul. There was, however, no difficulty in obtaining sufficient water, as the Public Works Department had a *kos* working morning and night to provide the necessary supply. The "Jenkins well" proved a great boon to the residents of the Khárághoda new village. The whole question of the Khárághoda water-supply deserves early consideration. The water obtained now is badly reported on by the Chemical Analyser, and the absence of rain at the time of writing this report renders the situation somewhat serious. Water-supply.

27. The vital statistics of the new Government village at Khárághoda for the year under report were, on the whole, fairly satisfactory. The number of births was 59 or 28·7 per mille against 77 or 41·2 per mille in the year 1897-98. There were 72 deaths against 63 in the preceding year, being a death-rate of 34·9 per mille against 33·7 in the previous year. Health of Khárághoda village.

The population of the village was 2,058 against 1,866 during the previous year, the increase being mainly due to the larger number of Agrias required for working the additional pans opened during the year. Population.

The number of patients treated at the dispensary was 4,780 during the year under report as compared with 3,971 during the previous year. For the increased popularity of the dispensary commendation is due to the new Assistant Surgeon Mr. G. S. Kosambekar. The most prevalent diseases were pneumonia, dysentery, diarrhœa, fever, sore-throat and skin disease. No epidemic visited Khárághoda and there was no case of plague. Khárághoda Dispensary.

28. The total amount advanced as Takávi to Agrias was Rs. 16,548 during the year under report as against Rs. 13,083 in the pervious year. The increase is owing to a larger number of pans having been worked during the year. The Takávi system has been found particularly successful, as it is well suited to the circumstances of the Agrias, who are mostly men without capital and dependent on their support for the money they receive as the cost price of the salt manufactured by them during the year. A scheme for the extension of the Advances to Agrias

system is now receiving my attention and will shortly be submitted for the consideration of Government.

SEA SALT.

SEA SALT.

29. The quantity of salt manufactured during the year decreased by 4,13,112, or 5·05 per cent., the figures being 77,65,095 maunds as against 81,78,208 maunds in the year 1897-98, whereas the removals increased from 72,93,865 maunds to 73,85,794 maunds, or 1·2 per cent. Owing to these causes, namely, shorter production and larger removals, the balance at the close of the year was 9,39,953 maunds only as compared with 14,97,999 maunds at the end of the previous year.

Dharánsa.

30. At the Government salt-works at Dharánsa the year opened with a balance of 2,29,787 maunds, and the quantity manufactured and brought to account was 2,98,424 as against 3,29,547 in 1897-98. The *removals* during the year amounted to 3,14,018 against 3,06,194 maunds in the previous year, all being used for local consumption. After deducting the loss and wastage there were 1,96,342 maunds in stock at the close of the year. The cause of the falling off in production was unusual rain and unfavourable winds, the influence of which in the manufacture of salt is very considerable. The increase in removals is due to the relaxation of plague restrictions.

Rest of the Presidency.

31. In the other salt-works, private and leased, the produce was 74,66,671 maunds against 78,48,661 maunds in the previous year. The balance at the beginning of the year was 12,68,212 maunds and the issues amounted to 70,71,776 maunds. After deducting the loss and wastage the balance at the end of the year was 7,43,611 against 12,68,212 maunds at the end of 1897-98. The decrease in the quantity of salt produced is said to have been due, as at Dharánsa, to unseasonable rain and unfavourable winds. Also considerable injury was caused by the spring tides not being sufficiently high. The prevalence of plague in villages adjacent to some of the works contributed to the falling off, and further it appears that since the introduction of the maundage rate system the inferior or Calcutta salt is not collected in such large quantities as before.

Distribution of Sea Salt.

32. The following comparative statement shows the quantities of salt which were removed for consumption within and without the Presidency from the sea salt-works in British territory together with the distribution of issues:—

From	For Export to													
	North-West Provinces.		Central Provinces.		Central India.		Nizám's Territory.		Calcutta.					
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.				
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.				
Dharánsa	...	...	...	...	...	...	...	...	...	...				
Umbergaon	...	...	...	...	...	...	...	...	...	...				
Rosetti, Ghodkanbar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen.	...	...	13,10,822	13,07,196	15,311	5,511	5,61,954	6,38,522	6,41,249	5,87,273				
Shirodi	...	...	...	...	...	...	...	...	...	...				
Sanikatta	...	...	...	...	...	...	...	...	...	...				
Total ...	...	...	13,10,822	13,07,196	15,311	5,511	5,61,954	6,38,522	6,41,249	5,87,273				

From	For Export to								For Local Consumption.		Grand Total.	
	Madras Presidency.						Portuguese Malabár, Cochin and Travancore.	Mysore.	Within the Presidency.			
	British Malabár.		Rest of the Presidency.		Total.							
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharánsa	...	...	...	...	...	...	...	...	3,06,194	3,14,018	3,06,194	3,14,018
Umbergaon	...	...	...	...	...	...	...	...	6,097	4,324	6,097	4,324
Rosetti, Ghodkanbar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen.	11,24,229	11,19,668	3,31,126	2,75,247	14,55,355	13,94,915	5,55,370	7,12,234	2,12,307	2,80,478	21,22,232	23,87,827
Shirodi	...	...	21,960	21,421	21,960	21,421	...	...	52,240	53,252	74,200	74,673
Sanikatta	...	...	1,594	2,625	1,594	2,625	...	...	95,679	95,679	97,273	98,304
Total	11,24,229	11,19,668	3,54,674	2,99,293	14,78,909	14,18,961	5,55,370	7,12,234	2,12,307	2,80,478	26,13,236	29,13,866

The removals from the salt-works near Bombay show an increase of 85,970 maunds or 1·2 per cent. when compared with those in the previous year. The details of increase and decrease, according to destinations, are as follows :— Salt Works near Bombay.

Increase.			Mds.	Decrease.			Mds.
Nizám's Territory	...	...	76,568	Central Provinces	...	...	3,026
Calcutta	...	...	16,124	Central India	...	...	10,273
Foreign Malabár	...	...	1,56,878	British Malabár	...	...	8,618
Mysore	...	...	68,087	Madras Presidency, excluding British Malabár	...	...	56,173
			3,17,657	Presidency	...	...	1,53,597
Deduct—Decrease		...	2,31,687				
Net—Increase		...	85,970	Total		...	2,31,687

It will be seen that there has been an increase of 3,17,657 maunds in removals to Nizám's Territory, Calcutta, Foreign Malabár and Mysore, and that the decrease in removals to the other provinces has been 2,31,687 maunds. The net increase is therefore 85,970 maunds. As salt removed to Foreign Malabár only pays a nominal duty (3 pies per maund), and as the removals to this locality alone show an increase of 1,56,878 maunds, no increase will be noticed in the issues of salt paying full duty; on the contrary, there is an actual decrease of 70,908 maunds.

33. There have been no removals to the North-West Provinces during the year under report as in the preceding two years. There has been a decrease of 3,026 maunds and 10,273 maunds in the removals to the Central Provinces and Central India, respectively. For reasons explained in paragraph 39 of the last year's Administration Report, the merchants at these places obtain their supplies of salt from Khárágheda in large quantities. There has been an increase of 90,328 maunds in the removals from Khárágheda to these provinces, which more than compensates for the falling off of issues from the sea salt-works. Removals to North-West Provinces, Central India and Central Provinces.

A decrease of 56,173 maunds is observed in the removals to the Madras Presidency. The reason may be that salt exported to Mysore finds its way to Madras. The removals to Mysore have this year increased by 68,087 maunds, which fact renders this explanation very probable. Madras Presidency, excluding British Malabár.

The decrease of 8,618 maunds in the removals to British Malabár is insignificant. British Malabar.

The removals to Calcutta show an increase of 16,124 maunds against a decrease of 33,930 maunds observed in the previous year owing to brisker demand following on a year of short supply. Calcutta.

The increase of 76,568 maunds in the removals to the Nizám's Territory against a decrease of 4,426 maunds in the previous year is also attributable to the same reasons explained above. Nizám's Territory.

The removals to Mysore have increased by 68,087 maunds. An almost similar increase was observed during the last year. The probable reason for this continuous increase has been given in para. relating to removals to Madras Presidency. Mysore.

The removals from Shiroda and Sánikatta call for no special remark. Shiroda and Sánikatta.

34. The loss and wastage at Dharásna amounted to 17,851 maunds against 37,344 maunds in the previous year, and the percentage 3·3 compares very favourably with that recorded in the previous year, *viz.* 6·5. This is due to greater care taken in estimating the crop and also to there having been less injury caused by heavy rain. Loss and wastage at Dharasna.

35. The loss and wastage in the other sea salt-works was 9,19,496 maunds against 9,75,718 maunds in the previous year, the percentage being the same as that recorded in the previous year, *viz.* 10·5. Bassein Táluka alone is responsible for a loss of 52,474 maunds due to a spring tide and heavy floods of rain-water from the Tungár hills taking place at the same time by which much damage was caused in the Gokhivra Saza. Rest of the Presidency.

36. The following table shows the maximum, minimum and average prices of salt at the Northern and Middle Konkan, Shiroda and Sánikatta Salt Works :—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund	0 8 0	0 8 0	0 8 0	0 8 0	0 4 0	0 3 0
Minimum do.	0 0 1	0 0 1	0 1 0	0 0 6	0 1 4	0 1 0
Average do.	0 1 9	0 1 9	0 4 1	0 4 7	0 1 11	0 2 2

In the Northern and Middle Konkan the prices remained unchanged. It may, however, be noted that no important transactions took place either at the highest or lowest prices, 25 maunds only being removed from the Trombay Salt Works at the maximum price and 8 maunds from Mátunga at the lowest rate of one pie. The rate generally prevailing was annas 2 per maund. In the Shiroda Táluka the maximum price remained the same while the minimum rate fell from one anna to six pies, the quantity of salt removed at the maximum and minimum rates being 2,089 and 12 maunds, respectively. At Sánikatta the maximum rate fell from annas 4 to annas 3 and the minimum from anna 1-4 to anna 1. The general rate was, however, annas 2—6.

Imported Salt.

Quantity and distribution of imported salt

37. The table given below shows the quantity of salt imported into the Bombay Presidency and its distribution.

	For Export to									
	Madras Presidency, excluding British Malabar.		Mysore.		Nizam's Territory.		Bombay Presidency.		Total.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Mds.	Mds.	Mds.	Mds.	...	...	Mds.	Mds.	Mds.	Mds.
Goa Salt	10,025	3,334	40,098	34,131	...	...	2,22,703	2,50,502	2,72,826	2,87,967
Black Salt from Bhávnagar ...	...	...	...	...	...	...	1,808	1,034	1,808	1,896
Other kinds of Salt imported from United Kingdom, Persia, &c...	...	...	...	...	...	...	5,905	6,214	5,905	5,960
Total	10,025	3,334	40,098	34,131	...	...	2,30,416	2,57,750	2,80,539	2,95,223

Daman salt.

38. The licit import of Daman salt is prohibited. The sales of salt by licensed vendors within 10 miles of the Daman Frontier have again fallen, the quantities for 1897-98 and the year under report being 26,159 and 25,591 maunds, respectively. This decrease of 568 maunds, though trifling in itself, is most unsatisfactory as showing no signs of a recovery from the heavy falling off noticed during the previous year, *viz.*, 3,277 maunds. It may, however, be observed that the licensed vendor's business was very much disturbed on account of plague and the consequent evacuation of Párdi Town which is the principal seat of the retail trade. A considerable amount of smuggling takes place over the Daman Frontier, notwithstanding the vigilance of the Preventive Establishment.

Goa salt.

39. The quantity of Goa salt imported during the year was 2,59,978 maunds against 2,96,857 maunds in 1897-98. The decrease amounts to 12·4 per cent., and is due to there having been a very bad crop of salt in Goa and to plague restrictions. The greater part of the Goa salt imported is destined for Dhárwár, Mysore and Belgaum, and a falling off is noticeable as regards each of these localities.

40. The quantity of Bombay salt imported through *viâ* Castle Rock was 5,212 maunds as against 3,024 maunds last year. In view of the enormous traffic in Bombay salt, which took place a few years ago, these figures are very insignificant. The traffic, as explained last year, was diverted to the Poona route by a change of rates resulting from an agreement between the Great Indian Peninsula and Southern Marátha Railway Companies. It is understood that the special rates have now for some time been abolished still the salt traffic has not as yet returned to the Marmagoa route and very little Bombay salt passed through Castle Rock even in the busy season of April and May 1899. The following table shows the quantities of Bombay and Goa salt which have passed through Castle Rock since 1892-93 :—

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
Bombay salt	2,71,512	3,32,789	3,38,974	3,78,473	28,359	3,024	5,212
Goa salt	2,04,769	2,29,267	2,64,683	2,96,286	2,51,614	2,76,565	2,37,869

Consumption.

Consumption for the whole Presidency.

41. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 32,37,907 maunds. Taking the population at 2,39,02,006 according to the census of 1891, the average per head is 11·14 lbs. against 11·58 lbs. in the previous year.

	Maunds.
Barágra salt	5,42,071
Sea salt...	24,65,444
	30,07,515
Add—	
Imported salt for local consumption .	2,30,392
	32,37,907

42. I give these figures for purposes of comparison with those of last year, but I find that an error of considerable importance had crept into the original calculation of the population and had been retained for some years in the annual report. It appears that in taking out the figures for Gujarát those showing the population of Káthiáwár and Cutch (where our salt is not consumed) had been included, while those showing the population of the Baroda Territory in Gujarát (where our salt only is supposed to be consumed) had been omitted. The result was that the population of Gujarát was shown as 10,68,285 in excess of what it should have been. The figures given last year were as follows :—

Whole Presidency, including Janjira ...	2,39,02,006
Gujarát	86,33,220
Whole Presidency, including Janjira but excluding Gujarát	1,52,68,786

The proper figures, as now taken out from the census returns of 1891, are as follows :—

Whole Presidency, including Janjira ...	2,28,37,020
Gujarát	75,64,935
Whole Presidency, including Janjira but excluding Gujarát	1,52,72,085

Calculating the consumption of salt in the whole Presidency on the new figures, the average per head comes to 11·66 lbs. per annum.

In Gujarát.

43. The quantity of salt removed for consumption in Gujarát was—

	Maunds.
Barágra salt issued for local consumption ...	5,42,071
Dhárásna salt	3,14,018
Konkan salt	22,381
	8,78,470
Add—	
Imported salt	10·25
	8,78,480·25

This quantity distributed amongst a population of 75,64,935 gives an average consumption of 9·5 lbs. per head. Calculated on the figures of population shown in last year's report, the average comes to 8·37 lbs. as against 7·8 lbs. in 1897-98.

In the rest of the Presidency.

44. The quantity of salt issued for consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara may be estimated as under :—

	Maunds.
Quantity of salt issued for the whole Presidency	32,37,907
Deduct—	
Quantity of salt issued for Gujarát ...	8,78,480
	23,59,427

The population affected being taken at 1,52,72,035 souls, the average per head would come to 12·71 lbs. per head against 13·63 in the previous year. Calculated on last year's figures also the average per head would come to 12·71 lbs. as against 13·68 in 1897-98.

Rates of consumption per head of population contrasted.

45. The following table shows the annual average removals per head of population for the whole Presidency, for Gujarát and for Khándesh, the Deccan and other districts, respectively, according to the census of 1891, corrections having been made in accordance with the explanation given in paragraph 42 above. The consumption shown is of course not in agreement with actual facts, the population having no doubt increased largely since 1891 :—

Year.	For the whole Presidency, including Janjira.		Gujarát.		Khándesh, the Deccan and other Districts of the Presidency, including Janjira.	
	Population 2,28,37,626.		Population 75,64,935.		Population 1,52,72,035.	
	Quantity of Salt removed for consumption.	Average per head of Population.	Quantity of Salt removed for consumption.	Average per head of Population.	Quantity of Salt removed for consumption.	Average per head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1891-92	34,35,283	12·33	8,63,570	9·30	25,81,713	13·91
1892-93	32,63,073	11·44	8,45,567	9·19	24,17,505	13·02
1893-94	31,76,241	11·14	8,52,109	9·27	23,24,132	12·58
1894-95	32,67,308	11·77	8,29,294	9·02	24,38,014	13·13
1895-96	33,24,741	11·35	8,73,297	9·49	24,51,444	13·20
1896-97	32,22,761	11·61	8,61,265	9·35	23,61,496	12·65
1897-98	33,66,258	12·13	8,24,326	8·97	25,41,932	13·69
1898-99	32,37,207	11·66	8,78,180	9·55	23,59,027	12·71

The difference in the average consumption per head between the people of Gujarát and those of the rest of the Presidency, on which I remarked in paragraph 57 of my report last year, is by no means altogether explained by the fact that the population of Gujarát had been incorrectly calculated. A very considerable difference still remains to be accounted for. The subject has received my careful attention during the year and a separate report on the subject will be submitted from which it will, I think, be evident that large quantities of illicit salt found or manufactured in Baroda and Cambay Territory are consumed in Gujarát to the detriment of Government revenue.

Market prices.

46. The following table shows the market prices per Bengal maund of salt as distinguished from prices at the works in each district of the Presidency during the months of April, August, December 1897 and 1898. The rates quoted are those given in the price current lists published in the *Government Gazette* :—

Districts.	April.				August.				December.			
	1897.		1898.		1897.		1898.		1897.		1898.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Bombay	4	1 10	3	10 2	3	10 2	3	10 2	3	10 2	3	10 2
Ahmedabad	2	15 5	2	15 5	2	15 5	2	15 5	2	15 5	2	15 5
Kaira	3	5 4	3	3 2	3	5 4	3	3 2	3	3 2	3	3 2
Panch Mahals	3	5 4	3	5 4	3	5 4	3	5 4	3	5 4	3	5 4
Broach	3	1 3	3	0 4	3	1 3	3	0 4	3	1 3	3	0 4
Surat	3	8 8	3	10 1	3	9 1	3	10 1	3	10 1	3	10 1
Thána	3	7 2	3	5 5	3	9 4	3	5 10	3	9 4	3	9 4
Kolába	2	15 1	3	0 11	3	14 10	3	5 9	3	10 10	3	4 0
Ratnágiri	3	1 3	3	2 10	3	6 8	3	11 3	3	6 8	3	6 8
Kánara	3	7 6	3	12 1	3	12 4	3	12 1	3	12 1	3	12 1
Násik	4	5 2	4	5 2	4	4 9	4	11 4	4	8 1	3	5 2
Khándesh	3	9 3	3	8 3	4	5 5	3	12 7	3	13 2	3	12 7
Ahmednagar	3	7 6	3	7 6	3	7 5	3	7 5	3	7 5	3	7 0
Sholápur	3	12 11	3	12 11	3	10 2	3	8 11	4	7 1	3	7 8
Poona	3	8 8	3	6 1	3	13 1	3	7 1	3	13 1	3	6 1
Sátára	3	7 9	3	10 0	4	0 0	4	1 3	3	10 0	3	10 1
Belgaum	3	11 3	3	13 2	4	5 10	3	13 2	3	12 10	3	13 11
Dhárwár	3	4 3	3	11 5	3	12 5	3	4 11	3	13 0	4	2 5
Bijápur	3	12 7	3	8 3	3	12 7	3	8 3	3	12 7	3	6 4

Revenue and Expenditure.

47. The receipts and expenditure on account of Imperial and Provincial Revenues for the year under report and the previous year are shown in Appendix II, and Appendix III supplies the details for the various divisions of the department. From these figures it appears that the realizations of Imperial Revenue for 1898-99 are in excess of those of 1897-98 by Rs. 8,86,517-6-0. They exceed the average of those of the last four years by Rs. 7,37,647. This result of the operations of the Department may, I think, be regarded as satisfactory. On the expenditure side there is a decrease of Rs. 78,894 as compared with the figures of last year. An explanation of some of the chief items showing increase and decrease on both sides of the account is given below. Revenue & Expenditure.

48. The total excise duty actually realized on salt issued from works in the Presidency amounts to Rs. 2,18,65,456-14-0 against Rs. 2,09,29,011-12-0 in the previous year, showing an increase of Rs. 9,36,445-2-0 or 4·4 per cent. The Pritchard Salt Works contributed to this increase by about 2¾ lakhs of rupees. Greater demand of Barágra salt owing to the facilities (alluded to in paragraph 13 above) afforded to traders by allowing payment of duty at Treasuries in the North-West and Central Provinces may be said to be one of the reasons for this increase. The increase observed at the Konkan Salt Works is chiefly due to a larger amount of duty realized and credited in 1898-99 on account of salt issued on credit at the close of 1897-98. The following table shows what the transactions, credit and cash, have been during the past three years:— Items of increase in Revenue.

	1896-97.		1897-98.		1898-99.	
	Quantity.	Duty Realizations.	Quantity.	Duty Realizations.	Quantity.	Duty Realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and Duty recovered in cash during the year	78,56,827 16 0	1,97,17,071 0 0	79,75,884 16 0	1,99,38,961 0 0	87,0,981 20 0	2,05,41,703 20 0
2. Quantity issued on credit bonds during the year, but the Duty on which remained to be recovered in the next year ...	3,79,228 10 0	.....	4,06,003 20 0	.....	2,50,009 0 0	.....
3. Quantity remaining unissued at the end of the preceding year, and issued in the year, duty on which at Rs. 2-8-0 was realized and accounted for in that year ...	1,15,515 30 0	.....	1,13,123 2 0	.....	91,428 0 0	.....
4. Duty on quantity issued on credit bonds in the preceding year re-covered in the year ...	.....	3,04,483 12 0	.....	7,55,650 10 0	.....	10,17,007 4 0
5. Duty realized in the year, but quantity not issued until after expiry of the year ...	.....	2,51,141 8 0	.....	2,30,057 10 0	.....	3,01,523 12 0
6. Duty realized for Salt to be issued, but subsequently refunded	.....	3 12 0	.....	1,422 8 0	.....	1,452 14 0
Total ...	83,94,871 16 0	2,02,69,700 0 0	84,95,012 8 0	2,09,29,011 12 0	87,93,979 20 0	2,18,65,456 14 0

The increase under the head "Duty at nominal rate", which amounts to Rs. 1,470, is due to larger indents for salt from the Travancore and Cochin Governments. That under "Sale-proceeds of Barágra Salt," amounting to Rs. 17,181-15-7, is owing to increased sales, the causes of which have been explained above.

The increase of Rs. 3,90,74-10-8 under "maundage rate" is due chiefly to the system sanctioned in Government Resolution, Revenue Department, No. 5186 of the 12th July 1897, having been at work throughout the year 1898-99 as against eight months of the preceding year.

The increase of Rs. 3,308-3-7 under "Proprietary right of Government in Salt-works" is due to larger sales at the Pritchard Salt-works and Government salt agencies. Under "Cost price of salt supplied to fish-curers" there is an increase of Rs. 8,923-10-4 due to better catches of fish owing to the season being more favourable than that of the previous year.

The increase of Rs. 7,591-1-6 under "Miscellaneous" is explained as under. This item is made up of *bagging and sewing charges*, which show an increase of Rs. 4,696-15-0 due to increased sales of Barágra salt beyond the Presidency; *recovery of clothing charges*, which show a very small decrease of

Rs. 88-2-4; *sale-proceeds of useless articles*, which show an increase of Rs. 43-6-7; and *several minor items*, which show an increase of Rs. 2,938-14-3. This head comprises items of unimportant receipts which cannot be included in any of the detailed heads shown above.

Items of decrease in Revenue.

49. Rs. 95,811-0-6 under "Duty on Imports by land". This decrease is due to less imports of Goa salt *vid* Castle Rock and is attributed to a bad crop of salt at Goa.

Rs. 13,140-11-1 under ground-rent. Collections on this account have been insignificant owing to the old system of assessment on acreage having been abolished by Government Resolution, Revenue Department, No. 5186 of the 12th July 1897.

"Farms of Government Salt-works", Rs. 10,616-10-8. The major portion of the decrease is due to smaller receipts on account of salt-works in Mátunga, the current lease having been given for a smaller sum than was received for the previous lease. A portion of the decrease is due to no recovery of arrears having been made in the Uran Táluka in 1898-99, as was the case in 1897-98, and part of it is due to no recoveries having been made on this account in 1898-99 in the Pen Táluka.

The decrease of Rs. 12,539-10-4 under "Contribution from Shilotris" is due to the discontinuance of recoveries from shilotris owing to the new system of assessment at maundage rate sanctioned by Government in their Resolution, Revenue Department, No. 5186 of the 12th July 1897.

Items of increase in Expenditure.

50. Rs. 1,941-8-11 under the head of 'Travelling allowance to subordinate establishment". The increase is principally due to larger payments on account of the Northern Frontier Establishment, and is to a certain extent attributed to the peons having been called to head-quarters in 1898-99, as was not done in 1897-98, owing to the short supply of water at Khárághoda.

Rs. 9,941-4-8 under "Petty Construction" due to the construction of a new tank for water required for engines employed on haulage work at Khárághoda, as per Government Resolution No. 1619, dated the 1st March 1899, Revenue Department, and also to the extension of Railway sidings at Khárághoda, as per Government Resolution, Revenue Department, No. 1066, dated the 9th February 1899, and the construction of two sheds at Mázgaon.

The increase of Rs. 5,391-14-9 under "Commission on sale of *Barágra* Salt" is due mainly to increased sales and partly to the payment of some arrears.

Rs. 7,589-8-8 "Refunds". The increase is due partly to larger exports to Calcutta and partly to payment of arrear claims.

Items of decrease in expenditure.

51. Rs. 12,646-6-3 decrease under "Pay and Exchange Compensation of Superior Supervising Establishment" may be attributed to the following causes:—

1. The special causes given for the increase in 1897-98 did not exist in 1898-99.

2. The post of the Collector of Salt Revenue was held by an officer entitled to less salary than his predecessor.

3. There was a vacancy in the last grade of Assistant Collectors for about four months.

"Pay and Exchange Compensation of Subordinate Establishment", Rs. 2,800-9-5. The decrease is due to less payments on account of Exchange Compensation generally and to some of the peons' appointments on the Northern Frontier Preventive Establishment having been kept vacant for some months of the year 1898-99.

Under the head of Grain Compensation Allowance there is a large decrease of Rs. 65,973-12-7 owing to that allowance having been discontinued in the year under report.

"Purchase of new boats", Rs. 2,760-6-0. The decrease is due to less work on this account having remained to be done in the year under report.

"Boat stores and repairs", Rs. 14,289-6-7. There was a large excess over the sanctioned grant under this head in 1897-98 owing to repairs to the "Eagle" and "Ospry", the excess being met by re-appropriation. No such extra charge was incurred in the year 1898-99, and hence the decrease. Miscellaneous.

Under the head "Peons' clothing" there is a decrease of Rs. 6,411-14-6 due to light clothing only having been issued to menials in all Ranges except Goa and Daman, this being the 6th year of supply.

MISCELLANEOUS.

52. A separate report has been submitted on the working of the fish-curing yards, so the subject will not be dealt with in detail here. The number of yards open at the beginning of the year was the same as last year, *viz.* 17, of which 9 are in the Ratnágiri District and 8 on the coast of North Kánara. During the year, but almost at the end of the fish-curing season, another yard was opened at Bingi in the Kárwár District at the request of the fishermen in the neighbourhood. No additional establishment was entertained or is required, as the kárkun and peons stationed at Bingi for Bandar work have ample time to attend also to the work of the yard. The opening of 11 more yards has been sanctioned by Government in their Resolution No. 6721 of the 19th October 1898, Revenue Department, and the work of constructing these yards is being taken in hand as the sites are acquired. From the following statement it will be seen that the transactions of the year have, on the whole, been satisfactory :— Miscellaneous. Fish-curing yards.

Name of Yard.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each Maund of Salt.	Expenditure, including cost of construction, repairs, &c.	Receipts. Amount realized by sale of Salt at 8 Annas per Maund.	Miscellaneous Receipts.	Stock of Salt at the close of the year.	Value of Salt in stock at the close of the year and sent to other Yards at cost price.	Total.
	Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
Jaygad	2,669 30	852 20	1,903 10	3·	872 1 9	426 4 0	...	630 10	162 9 7	998 13 7
Wareda	1,090 18	253 20	801 0	3·08	570 14 1	126 12 0	...	782 5	239 12 7	389 8 7
Purangad ...	5 14	1 30	4 2	3·56	603 5 10	0 12 0	...	607 37	144 0 2	145 5 2
Ratnágiri ...	.....	...	...	...	1,284 12 10	.....	...	3,435 24	736 12 6	736 12 6
Jaytápur ...	7,696 36	2,592 0	5,054 16	2·96	1,659 13 1	1,296 0 0	...	1,700 34	475 13 0	1,771 13 0
Vijaidurg ...	3,347 0	1,213 33	2,013 15	2·76	1,456 3 0	633 2 7	...	1,413 24	424 14 5	1,048 1 0
Málvan	16,643 0	5,713 30	13,004 35	2·28	2,503 9 2	2,856 14 0	...	3,591 33	998 14 11	3,496 12 11
Devbág	14,349 30	4,589 0	11,531 20	2·24	1,436 13 9	2,290 0 0	...	631 0	223 4 10	2,413 4 10
Vengurla ...	17,753 0	5,884 20	13,142 35	3·01	2,240 10 10	2,942 4 0	0 11 9	2,930 5	455 13 0	3,398 12 9
Majali	8,502 29	2,014 29	6,751 25	4·4	578 8 11	1,007 4 0	2 15 0	999 13	193 11 4	1,203 14 4
Bailkol	1,591 29	519 20	613 0	3·2	739 12 9	259 12 0	2 2 0	425 18	66 0 0	327 14 0
Bingi	10 10	2 20	8 30	4·1	216 15 0	1 4 0	...	280 26	43 5 11	44 9 11
Chendia	9,479 20	2,398 30	7,690 5	3·5	854 10 6	1,199 6 0	1 8 6	455 25	9. 3 6	1,209 1 7
Kodur	880 2	223 30	731 35	3·8	775 14 9	111 8 0	2 1 0	1,146 32	179 4 7	295 11 7
Herwada... ...	8,907 0	1,823 20	5,468 10	4·8	790 15 7	914 4 0	2 1 0	12 35	9 10 3	925 15 3
Gangavali ...	3,383 20	849 0	2,737 0	4·13	612 11 8	424 8 0	0 4 0	216 8	38 0 0	463 5 0
Koni	4,555 20	1,221 20	3,573 25	3·7	694 9 1	610 12 0	0 3 0	318 28	58 3 11	669 8 5
Kasarkod... ...	8,373 0	2,481 0	6,231 11	3·2	1,011 12 2	1,240 8 0	...	1,503 25	265 9 0	1,505 1 0
Total ...	1,09,754 8	32,235 23	83,476 0	...	19,429 9 9	16,134 0 7	11 14 3	19,201 8	4,024 7 8	21,070 6 6

The total quantity of fish brought to the yards to be cured during the year was 1,09,754 maunds as against 47,150 maunds in the previous year. The increase, which amounts to over 130 per cent., is very satisfactory, the more so that it has been recorded in both the Ratnágiri and Kánara Districts owing to abundance of fish, more especially Bangda or Mackerel. As a consequence the quantity of salt used for curing has risen from 14,408 maunds in 1897-98 to 32,236 maunds in the year under report—an increase of 123 per cent., and the quantity of fish cured was 83,476 against 36,519 maunds last year—an increase of 128 per cent. The figures given below show the progress of the fish-curing industry during the last eight years.

Miscellanous.

Year.	Quantity of Fish brought to be cured. Maunds.
1891-92	12,550
1892-93	29,924
1893-94	41,857
1894-95	66,787
1895-96	1,00,075
1896-97	1,20,933
1897-98	47,450
1898-99	1,09,754

On the whole the year under report has been the most successful, except 1896-97, since the policy of increasing the number of yards and prohibiting the use of salt-earth in their vicinity was adopted by this department.

Maundage rate.

53. It has already been noticed in paragraph 66 of the last Administration Report that Government have, under orders contained in their Resolution No. 5186 of the 12th July 1897, Revenue Department, substituted for the acreage rate hitherto in force a maundage rate fixed for all the works, except those in the Pen Táluka (where, for special reasons, the rate is 4 pies per maund), at 3 pies for every maund of salt removed from the works. This new system was introduced from the 1st August 1897. It will appear from the statement given below that the net receipts during the year have exceeded those of 1896-97 (when only ground-rent was levied) by Rs. 32,557 and of 1897-98 (during only 8 months of which maundage rate was levied) by Rs. 13,396. The former sum represents the net annual profit to Government from the change of system, and it is hoped that the yearly saving will be made available for the purposes of the scheme for the strengthening of the guarding establishment, which was alluded to in paragraph 66 of last year's report, but which has not yet been worked out in detail.

	1896-97.	1897-98.	1898-99.
	Rs.	Rs.	Rs.
Ground-rent	37,907	13,464	324
Cost of Establishment recovered from Shilotris ...	32,707	15,162	2,623
Maundage...	.....	61,149	1,00,224
Total ...	70,614	89,775	1,03,171

Boats.

54. The two boats to replace the "John Bull" and the "Gem", which were in course of construction at the end of 1897-98, were completed during the year under report at a total cost of Rs. 22,507-10-11, *i.e.*, Rs. 11,253-13-6 each. They have been named the "Swallow" and the "Peregrine", and they are the last new boats which it is expected that the department will require for many years to come.

55. An incident in connection with the boats which took place after the close of the year under report may, however, be given brief notice here. In a storm on the 22nd April last the "Pelican", which is a new boat and is used for carrying stores to light-houses, was stranded at Harnai and received very considerable injuries. Thanks to the unremitting exertions of Mr. McCann, the Assistant Collector in charge, Coast Guard Service, she was floated after 36 days' hard work, and with the assistance of Messrs. Shepherd and Company was towed to Bombay, where she is now undergoing repairs. The cost of the salvage operations (Rs. 4,432) and of refitting the vessel for her work (Rs. 4,830) has already been reported, and the subject will receive more detailed attention in the Administration Report for 1899-1900, to which year the incident rightly belongs.

Offences.

56. The details of the cases of offences against the salt law disposed of during the year under report are given in Appendix IX. The following table contains an analysis of the number of persons concerned in the cases and affords material for a comparison with the corresponding figures of the previous year :—

	Number of Cases detected.	Number of Persons					Percentage of convictions on number of persons sent up for trial.	Total estimated value of confiscations.
		Arrested.	Released by the Department.	Sent for trial before the Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
Northern Division—								
1897-98	505	589	7	582	544	38	93·5	5,776
1898-99	464	504	11	493	475	18	96·55	3,684
Southern Division—								
1897-98	466	679	63	616	581	35	94·3	4,156
1898-99	536	872	75	797	760	36	92·2	8,434
Total—								
1897-98	971	1,268	70	1,198	1,125	73	93·9	9,932
1898-99	1,000	1,376	86	1,290	1,235	54	95·73	12,118

57. It will be seen that the total number of cases detected rose from 971 in 1897-98 to 1,000 in the year under report. The increase took place entirely in the Southern Division as the number of cases in the Northern Division fell from 505 to 464. I am not disposed to regard this falling off with any satisfaction. There are, I fear, no grounds for believing that smuggling was less rife in the Northern Division in the year under report than in the previous year, and I look on the decrease in the number of cases detected more as reflecting on the vigilance of the Preventive Establishments than as evidencing greater honesty amongst the smuggling classes. The special attention of the Assistant Collector, Northern Frontier, is being drawn to the falling off in the number of cases reported during the last year from his range. The number of cases detected in the Surat Range shows a considerable increase. The percentage of convictions to persons sent up for trial rose from 93·9 to 95·75, which is satisfactory. In the Northern Division the percentage for the year under report was 96·55. On the whole the department has no reason to be dissatisfied with the sentences passed by Magistrates in British Courts on offenders against the salt law. The Courts do not however recognise sufficiently the importance of putting a stop to gang-smuggling by deterrent sentences, and during the year under report a few instances of inadequate penalties in other cases have also had to be brought to the notice of the District Magistrates concerned.

58. All the 42 cases of thefts from salt-works occurred in the Southern Division. The quantity of salt taken in this way is generally very small except from the works at Pen, raids on which are made by large bodies of *Kátkaris* from the neighbouring hills who, after overcoming the necessarily futile and probably perfunctory resistance of the two or three peons on guard, carry off from the sides of the pans such salt as they require. During the year under report some seizures have been made, but none of sufficient importance to deter the Kátkaris from the adoption of their traditional methods of procuring their salt. After the close of the year, however, a large gang was captured by Mr. Threlfall, Coast Guard Inspector, and his men in a manner which reflects great credit on that officer. Special measures will be taken next season to prevent the recurrence of the raids, the usually successful termination of which must be injurious to the prestige of the department.

59. The total quantity of foreign salt smuggled across the frontier in the cases that were detected was 1,174 maunds only. It is to be feared that this does not nearly represent the quantity actually brought in. On the Goa and Daman frontiers smuggling is undoubtedly rife, organised gangs existing for the purpose. The Preventive Establishments work well, but the natural difficulties with which they have to contend are considerable. The closing of the Kuda Works to the manufacture of Barágra salt should lessen very appreciably the amount of smuggling on the Northern Frontier. None of the cases detected during the year was of importance.

60. The clandestine removal of natural salt is, I fear, carried on to a considerable extent both in parts of Gujarát and in the Konkan, and 491 cases

Miscellaneous.

were detected during the year. The quantity removed in each case was small and was intended for household purposes. There was no indication of anything like a trade being carried on in the illicit salt. This matter as regards Gujarát is receiving my special attention and some aspects of it will be brought to the notice of Government in a separate report, after a visit to the localities concerned.

Payment of compensation awarded by the Mixed Commission.

61. Out of the sum of Rs. 4,811-1-3 remaining unpaid at the end of the previous year on account of the awards of the Mixed Commission of 1880, 1885 and 1892, Rs. 694-1-10 were paid during the year under report, leaving a balance of Rs. 4,116-15-10 still to be paid as shown in the margin. The non-payment of the balance was due to the failure to come forward of persons entitled to the money.

		Rs.	a.	p.
For 1880	...	294	4	9
„ 1885	...	3,041	0	10
„ 1892	...	871	10	3
Total	...	4,116	15	10

RELATIONS WITH NATIVE STATES.

Baroda.

62. In accordance with the orders contained in Government Resolution No. 5851 of the 7th August 1897, Mr. Judge, Assistant Collector of Salt Revenue, Surat Range, spent some weeks of the travelling season in examining the salt deposits and saline tracts in Baroda Territory. His report on the subject was not ready till after the close of the year, and it will be submitted very shortly with my remarks thereon for the information of Government. I will only say here that Mr. Judge's enquiries disclose a most unsatisfactory state of affairs. The co-operation which we have a right to expect from the Baroda Darbár has been almost entirely wanting, and in consequence there exists a serious amount of salt smuggling the repression of which will call for special measures. The question of the rights of the Baroda Darbár over wrecks on the Danti foreshore is, I believe, under the consideration of the Government of India, and calls for no remarks here.

Káthiáwár: Dhrángadra.

63. During the year under report negotiations have been continued with the Rái Sáheb of Drángadra in connection with the stoppage of the manufacture of Barágra salt at the Kuda Works. Should these, as is hoped, be brought to a successful conclusion, there is every reason to believe that much of the smuggling which is understood to take place in the neighbourhood of the Northern Frontier will be rendered impossible.

During the year under report only 11 cases of smuggling Kuda salt were detected, the quantity concerned being 38 seers and 20 tolas.

Rock salt.

64. No illicit importations of rock salt have taken place during the year.

Pápdiakhár.

65. The question of the import of the substance known as *pápdia khár* has come prominently before me during the year under report. Large quantities are brought annually into British India, which contain high percentages, in some cases amounting to as much as 80 per cent. of chloride of sodium or common salt. The question of levying duty on this so-called *pápdia khár*, which is actually a mixture of salt with a small proportion of carbonate of soda, is not entirely free from difficulty. Such orders on the subject as have been issued by the Government of India are not definitive, and it has been found in practice that they have been interpreted differently by the Bombay Customs Department and the Salt Department. Owing to the action of the latter department the manufacture of *pápdia khár* in the Pálanpur State has been put an end to, and the manufacturers have removed to Bhávnagar, whence they export their produce to Bombay by sea. I am at present engaged in preparing a report on the whole subject of this trade, and on its submission it is hoped that Government will be in a position to issue final orders as to the policy to be adopted as regards the importation of the *khár* by the Salt Department of the Presidency. In the majority of the cases reported in paragraph 79 of last year's report the consignments were redeemed on payment of the prescribed fines.

Cambay and Janjira.

66. The conditions of the conventions with Janjira have, as before, been faithfully kept and no complaints or difficulties have arisen during the year under report. As regards Cambay, I have nothing definite to allege; but from enquiries which are still, in progress, I am inclined to believe that the authorities of that State are not so active as they should be in the matter of preventing the use of illicit salt.

Farms of Government Salt-works.

67. During the year under report the Government Salt-work "Sonágar", Pen Táluka, was leased to one Venáyek Sakhárám *Indurkar for a term* of 10 years, from the 1st September 1898, at an annual *rental* of Rs. 1,900, under the sanction conveyed in Government Resolution, Revenue Department, No. 5662 of the 3rd September 1898. This salt-work was previously leased to *the same person for* five years at a rental of Rs. 1,831 per year. The difference between the two amounts, *viz.* Rs. 69, is insignificant and requires no explanation.

SEA CUSTOMS.

SEA CUSTOMS.

68. The items of receipt and expenditure under the various heads under Sea Customs for the last two years are shown in Appendix No. II. The figures call for very little remark. The increase of Rs. 2,465 under Import Duty is due to larger imports of salted fish from Goa. The decrease of Rs. 2,289 under exports is due chiefly to smaller exports of rice to Goa. There was a considerable increase in the amount realised as fees for amendment of documents owing to the provisions of the law in this matter having been strictly enforced during the year under report.

69. The direct trade between foreign ports out of India and the continental ports of this department is insignificant, and consists chiefly of salted fish, fruits and vegetables, provisions and stones from Mekran, Muskat and Bassorah. The greater part of the receipts under Import Sea Customs represents the duty levied on imports from Foreign Indian Ports, especially those in Káthiáwár and the Portuguese possessions. The principal articles on which duty was recovered and the places whence they were imported are shown below.

Name of Article.	Amount of Duty.	Whence Imported.
	Rs.	
Wines	214	Goa.
Salted Fish, wet and dry .. { Foreign	1,512	Muskat and Mekran.
Salted Fish, wet and dry .. { Coastwise	18,163	Goa, Daman and Diu.
Fruits and Vegetables ..	33,270	Bassorah, Mekran, Muskat, Persia, Mauritius, Goa and Káthiáwár.
Provisions, Oilmanstores and Groceries	14,855	Muskat, Mekran, Mauritius, Káthiáwár, Daman and Goa.
Spices	2,098	Goa and Káthiáwár.
Dyeing and Tanning Materials ...	167	Do.
Mats and Matting	106	Muskat, Mekran and Goa.
Stone and Marble	4,813	Muskat, Káthiáwár and Goa.

Offences under the Sea Customs Act.

70. The number and results of cases adjudicated during the year under report and in the previous year are as shown below.

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated Value of Property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
1897-98 ...	472	3	469	6,064 3 1	2,362 13 8
1898-99 ...	328	9	315	5,561 0 9	1,533 14 4

71. The number of cases adjudicated has decreased by 144, the falling off being entirely in the Southern Division. Four cases are yet awaiting decisions. The percentage of cases in which penalties were awarded to cases adjudicated was 96·03 as compared with 99·3 in the previous year. The offences were of the usual character, the only important case being one in which the Bandar Kárkún at Arnála (in the Thána District) connived at the unauthorized landing of 199 cases of kerosine oil. The most common offences were of leaving ports without port clearances and of non-production of documents within the proper time.

Clearances of Vessels Inwards and Outwards.

72. The number of vessels which entered inwards and cleared outwards at the different ports within the Presidency was 82,617 and 81,628, respectively, against 76,125 and 75,611 in the previous year. The increase is due chiefly, if not entirely, to the relaxation of plague rules.

Import & Export Trade.

73. The following table shows the declared value of the import and export trade for the six years ending 1897-98 and for the year under report. The figures do not include imports and exports of Government stores and treasure:—

Year.	Imports.	Exports.
	Rs.	Rs.
1892-93	2,40,14,346	4,53,82,116
1893-94	2,63,96,044	4,29,26,467
1894-95	2,68,30,280	4,40,64,477
1895-96	2,61,64,600	4,43,99,765
1896-97	2,58,43,675	3,70,87,170
1897-98	2,61,48,915	3,76,29,375
Total ...	15,53,97,860	25,14,89,330
Average ...	2,58,99,643	4,19,14,898
1898-99	2,46,49,751	3,85,77,370
Increase ...	.....	.....
Decrease ...	12,49,892	33,37,528

The exports during the year under report though less than the average of the last six years were larger than those of the previous year by Rs. 9,47,995. The imports when compared with the average of the last six years show a decrease of Rs. 12,49,892, and of Rs. 14,99,164 when compared with the figures of the previous year.

74. The trade figures of the year under report are not on the whole satisfactory. The increase in the value of the exports is more than counterbalanced by the decrease in that of the imports. It is not altogether easy to understand the reason of this falling off in the continental ports trade. There is no doubt that it is greatly hampered by the prevalence of plague and the consequent restrictions all over the Presidency; but these have been lessened during the year under report and it was to be expected that the figures would have been better than those of 1897-98.

LAND CUSTOMS.

LAND CUSTOMS.

75. There have been no changes in the number of duty-collecting stations on the Daman and Goa frontiers.

Duty-collecting Stations.

76. The collections made at the duty-collecting stations (exclusive of duty on salt) and the fixed chouth paid by the Dharampor and Bánsda States were as under.

Items.	1897-98.	1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Duty	29,895 9 11	27,160 7 2	.....	2,725 2 9
Export Duty	39,059 9 7	41,081 10 6	2,022 0 11	.....
Government share of Land Customs and Transit Duties in the Dharampor and Bánsda States...	9,153 8 0	12,653 8 0	3,500 0 0	.....
Fines and Confiscations ..	299 12 11	222 3 1	.....	77 9 10
Miscellaneous	182 0 0	161 3 0	.....	20 13 0
Total ...	78,580 8 5	81,278 15 9	5,522 0 11	2,823 9 7

The decrease of Rs. 2,725-2-9 in import duty is due to less imports of cocoanuts, copra and betelnuts at Castle Rock.

The increase of Rs. 2,022-0-11 in the export duty is due to larger exports of paddy and rice, the local supply in Goa being found insufficient.

The Treasury Officer, Surat, explains that the excess amount of tribute from the Dharampor and Bánsda States, *viz.*, Rs. 3,500, though paid in March 1899, is on account of the year 1899-1900.

The decrease in the two remaining items is trifling and calls for no remarks.

77. There were in all 264 cases adjudicated under the Land Customs Act during the year under report against 160 in the previous year. Of these, 249 were of carrying goods by unauthorized roads, 2 of passing goods without application for permission, and 13 of goods not tallying with inventory given in application for pass. Offences.

78. The following table shows the quantity of rice exported free of duty under the concession granted by Government in their Resolution No. 5728 of the 29th June 1895 in the Revenue Department :— Free Export of Rice.

Name of route.	Quantity of Rice.	Duty foregone.
	M. s. t.	Rs. a. p.
Diggi	9,915 30 0	1,859 3 3
Kundal	10,032 15 75	1,881 1 2
Total ...	19,948 5 75	3,740 4 5

The loss of duty to the British Customs amounts to Rs. 3,740-4-5 as against Rs. 3,499-0-11 in 1897-98.

79. There has been no change in the Customs arrangements at Castle Rock railway station. The year under report has witnessed a partial revival of the through traffic at that place. The special arrangements between the Southern Marátha and G. I. P. Railway Companies having been given up, the traffic between Bombay and the Southern Marátha Railway Company has to some extent reverted to the Marmagoa route. During the year 9,770 wagons were handled by the Customs Department at Castle Rock as against 2,656 in 1897-98. The relations of the department with the Railway authorities have been on the whole quite friendly, although the latter still profess themselves dissatisfied with some of the Customs arrangements.

80. The inspection bangalow at Castle Rock was completed during the year under report and has been occupied by the Commissioner and myself.

81. The question of the free importation of dutiable goods *viâ* Káthiáwár ports and B. B. and C. I. Railway has received my attention during the year under report, but no action can well be taken in the matter until the Government of India have come to a decision as to the policy to be adopted. From figures recently supplied to me through the courtesy of the Political Agent, Káthiáwár, it appears that for the last three years Government revenues have suffered a loss of some Rs. 2,500 per annum on account of the non-levy of duty on articles imported at Bhávnagar, Verával and Porbandar for consumption in British India. The goods thus imported consist of dates and cocoanuts. Free importation of dutiable goods *viâ* Káthiáwár Ports and B. B. and C. I. Railway.

ABKA'RI.

82. The transactions of the Department under this head, which are connected with the Uran distilleries only, show an increase of 1,49,930 gallons (or 11·05 per cent.) in the quantity of liquor produced and of Rs. 2,97,478 (or 9·4 per cent.) in the revenue derived from it. The increased consumption of liquor in Bombay and the Konkan is accounted for by the improved economic condition of the working classes owing to the absence of famine, and by its repute as a prophylactic against plague. The increase in the quantity exported to Karáchi may perhaps be due to the Uran liquor becoming more popular there. ABKA'RI.

	Gallons Excised.	Duty realized or assessed.
		Rs.
1879-80	4,77,459	10,56,909
1880-81	5,02,859	11,51,289
1881-82	5,96,748	12,57,380
1882-83	7,23,832	13,98,438
1883-84	8,89,195	16,02,117
1884-85	8,92,810	19,05,960
1885-86	10,64,256	23,40,680
1886-87	9,82,447	21,97,644
1887-88	10,77,407	23,05,478
1888-89	8,63,786	20,60,908
1889-90	11,85,761	22,35,893
1890-91	12,70,165	23,71,092
1891-92	13,56,702	26,88,288
1892-93	13,48,107	27,10,867
1893-94	13,31,300	26,71,589
1894-95	14,14,704	29,17,582
1895-96	14,66,384½	31,43,590
1896-97	13,18,338	29,26,903
1897-98	13,66,689½	31,31,396
1898-99	15,06,620	34,29,324

83. The removals during the year may be classed as under. Removals classified.

	1897-98.	1898-99.	Increase.	Decrease.		1897-98.	1898-99.	Increase.	Decrease.
Country Liquor.	Gals. pts.	Gals. pts.	Gals. pts.	Gals. pts.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
For Bombay	5,84,145 6	6,04,210 0	40,073 6	.....	Duty assessed and collected.	17,79,381 13 11	19,06,182 9 2	1,27,829 11 3	...
,, Thána and Kolába	7,51,051 6	8,54,885 4	1,03,813 7	.....	Do. but not do...	12,34,388 14 0	13,15,076 5 13	80,707 7 13	...
,, Ratnágiri and Kánara.	.....	.....	.....	.....	Do. do. ...	.....	.....	.....	...
,, Karáchi	41,446 2	37,433 2	6,033 0	.....	Do. and collected.	1,38,631 4 0	1,47,577 12 0	18,896 8 0	...
Total ...	13,56,642 6	15,06,527 6	1,49,925 1	.....	Total ...	31,31,411 15 11	34,28,836 10 3½	2,97,434 10 4½	...
Rectified Spirits.									
Spirits of Wine	47 0	52 4	5 4	.....	Duty assessed and collected.	434 11 10	488 5 1	53 9 3	...
Grand Total ...	13,56,689 6	15,06,579 2	1,49,930 5	.....	Grand Total ...	31,31,846 13 9	34,29,324 15 4½	2,97,478 3 7½	...

Rate of duty in Bombay.

84. The rate of duty per gallon charged on removals of country liquor to Bombay was Rs. 3 per gallon of 25° U. P., with a *pro rata* addition up to 10° U. P. The average strength and incidence of duty were 21·2° U. P. and Rs. 3-2-6 respectively.

Rates of duty in Thána and Kolába.

85. The rates of duty on liquor removed to the Thána and Kolába Districts were the same as in the previous year, *viz.*, Rs. 1-12-0 and Re. 0-14-0 per gallon of 25° U. P. and 60° U. P., respectively, for Umbargaon, and Rs. 2 and Re. 1 for Dáhánu and Máhim, respectively, Rs. 2-10-0 and Rs. 1-5-0 for Thána, Kalyán, Panvel and Alibág, and Rs. 2-8-0 and Rs. 1-4-0 for the rest of the Thána and Kolába Districts, respectively.

Rates of duty to Karáchi.

86. The rates of duty on exports to Karáchi were the same as in the previous year, *viz.*, Rs. 5 and 3 per gallon on liquor from 25° U. P. to 28° U. P., respectively.

Methylated spirit.

87. No methylated spirit was removed during the year under report. The financial results of the working of the distilleries during the year under report and the previous year will be found in Appendix II. From the figures there given it appears that the revenue, including the distillers' contribution to expenses of establishment, increased from Rs. 19,50,107 to Rs. 21,01,588. This is a natural consequence of the increase in the quantity of liquor removed. The expenditure figures call for no special remark.

Number of stills.

88. The number of stills licensed during the year was the same as in the previous year, *viz.*, 50, but only 47 were worked.

Construction of Peons quarters.

89. The construction of quarters for the peons of the distillery establishment at a cost of Rs. 14,985, to be met from the Distillery Cess Fund, has been sanctioned by Government in their Resolution No. 2148 of the 25th March 1898, and the work will shortly be taken in hand.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

90. The expenditure incurred under this head during the year under report amounted to Rs. 13,439-10-4 against Rs. 16,599-12-8 in the previous year. Of this amount Rs. 694-1-10 were paid in accordance with the awards of the mixed commission to the proprietors of salt-works in Goa against Rs. 2,593-1-7 paid in the year previous, and Rs. 12,745-8-6 were expended on account of service *haks* as against Rs. 14,006-11-1 in 1897-98.

LOCAL FUNDS.

LOCAL FUNDS.

Investment of surplus balances.

91. The surplus balances invested in Government paper on account of the Northern and Southern Groups at the end of the year were :—

Northern Group Ports Fund	...	... Rs. 92,100
Southern Group Ports Fund	...	... „ 1,48,700

It is proposed that a portion of these sums should be utilized in the carrying out of schemes now under consideration, for the construction of a pier at Ratnágiri and for the improvement of the navigation of the Narbada river and the construction of a pier at Broach.

Buoys, Beacons and Light-houses.

92. The buoys, beacons and light-houses were effectually maintained and kept in good order during the year.

93. The number of coast and harbour lights maintained during the year was the same as that during the previous year, *viz.*, 25, of which 8 are in the Northern Division and 17 in the Southern Division.

94. The light-house at Harnai, which was in course of construction, was completed during the year, but the light was not exhibited until the 1st April 1899.

95. During the year under report the light-houses noted in the margin have been provided with lightning-conductors. The work of providing lightning-conductors to some of the light-houses in the Southern Division is in hand and will be completed during the current year. Bulsár, Bhagva Dandi, Lohara, Gogo.

96. The Oyster Rock light-house has been fitted with a new apparatus procured from England, and heavy mineral oil has been substituted for cocoanut oil with excellent results. A much-needed life-boat has been provided for the use of the light-house keeper and his establishment under the orders contained in Government Resolution No. 248 of the 14th January 1899.

97. Details of the receipts and expenditure of the Ports Funds are shown in Appendix III. From the figures therein shown it appears that the total income during the year under report was Rs. 87,322-13-7 as against Rs. 84,220-0-9 in 1897-98. The increase of Rs. 3,102 is not large. The total expenditure during the year under report was Rs. 78,908-10-1 as against Rs. 93,174-14-1 in the previous year. Receipts and expenditure.

The increase in the revenue of the Northern Ports Fund was owing to larger collections of Port dues at Tárápur and Surat and to larger realizations on account of the proceeds of waifs at the latter place.

The decrease in expenditure was due chiefly to no large works having been undertaken and to no money having been spent on the purchase of anchors and chains.

In the Southern Group the increase in receipts is made up of various small items, most of which do not call for remark. There were larger realizations of Port dues at Karanja, Alibág, Anjanvel, Vengurla and Kárwár; and at Málvan, Ankola and Honávar there was an increase in the realizations from proceeds of waifs. The decrease in what is shown as expenditure is due to no money having been invested during the year, whereas last year Rs. 19,561 were placed in Government securities. The real expenditure was larger owing chiefly to the extension of the landing place at Karanja, the construction of light-house quarters at Tadri and Bhatkal, and the purchase of a new light for the Oyster Rock light-house at Kárwár.

98. The uninvested balances on the 31st March 1899 are shown below. Uninvested balances.

	Northern Group Ports Fund.			Southern Group Ports Fund.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1898 ...	18,954	0	10	31,862	10	9
Receipts in 1898-99	33,064	4	1	54,313	11	6
Total ..	52,018	4	11	86,176	6	3
Less—Expenditure incurred in 1898-99	22,270	5	4	56,636	4	9
Balance on 31st March 1899 ..	29,747	15	7	29,540	1	6

99 The other excluded Local Funds in the charge of the Department are the Tankária Dharam Talão, the Cambay and Jambusar Ferry, and the Horse Funds. The transactions of the two former are insignificant. The last-named is in a prosperous condition, the revenue of the year under report having exceeded the expenditure by Rs. 2,159-10-6.

NATIVE PASSENGER SHIPS ACT.

100. During the year under report no case of the infringement of the provisions of this Act was discovered. In two cases at Uran prosecutions were instituted and convictions obtained for breaches of the terms of licenses for boats for the conveyance of passengers between the steamers of Messrs. Shepherd and Company and their ports of call. The Company are anxious to see no licenses issued for such boats, and profess themselves able to carry all their passengers in their NATIVE PASSENGER SHIPS ACT.

NATIVE PASSENGER SHIPS ACT.

own boats. I do not, however, see any good reason for complying with their wishes in the matter. A very few licenses only are issued, and every care is taken to ensure the good behaviour of the boatmen.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

101. There were 56 cases of contraband opium detected by men of the Northern Frontier Preventive Force, or 16 more than in the previous year, and the total quantity of opium seized was 1 maund 5 seers 66 $^{2}/_{6}$ tolas against 1 maund 35 seers 24 $^{3}/_{6}$ tolas. Sixty-six persons were arrested during the year under report, of whom 64 were prosecuted and 2 were released departmentally. Forty-six were convicted and 18 acquitted, the percentage of convictions to the number prosecuted being 71·8 against 97·29 in the preceding year. This is unsatisfactory, and was due to carelessness on the part of one or two Inspectors who instituted prosecutions in cases in which they should have known that no conviction would be obtained. Their conduct has been taken due notice of by me. The estimated value of confiscations amounted to Rs. 1,704-8-4½ against Rs. 2,060-4-2½. The decrease of Rs. 355-11-10 was due to the falling off in the quantity of opium seized during the year under report.

102. There has been no seizure of contraband opium exceeding 10 seers during the year, whereas there were 2 in the previous year.

PETROLEUM.

PETROLEUM.

103. The quantity of petroleum imported at Castle Rock during the year under report was 17,35,734 gallons against 14,52,814 gallons in the previous year —an increase of 19·4 per cent. The greater part was imported on account of the Standard Oil Company, but a rival appears to be in the field in the shape of a native firm which imported 1,11,432 gallons of Russian oil, which is said to be sold at a cheaper rate than the American.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

104. The maps attached to the report are similar to those used for reports in previous years.

105. Amongst the superior officers of the Salt Department, Mr. Govind Mukund Dámle, Sar-Kárkun Dodámárg, died during the year under report.

Northern Frontier.

106. Two clerks, 23 amaldárs, 451 peons and 25 savárs were fined; 1 amaldár, 12 peons and 2 savárs died; 1 amaldár, 21 peons and 1 savár were degraded; 72 peons deserted the service; 47 peons and 1 savár resigned and 5 peons were dismissed.

Kharaghoda Range.

In the Khárághoda Range 3 peons died, 12 peons deserted, 4 peons resigned, 1 amaldár and 3 peons were dismissed, 1 peon degraded and 1 amaldár and 15 peons were fined.

Surat Range.

In the Surat Range 1 clerk and 5 peons died, 5 peons deserted, 1 clerk and 8 peons resigned, 10 peons were dismissed, 2 amaldárs and 7 peons degraded and 8 clerks, 5 amaldárs and 133 peons were fined.

Goa Frontier.

On the Goa Frontier 1 amaldár died, 1 amaldár and 1 peon resigned, 1 amaldár and 19 peons were dismissed, 3 amaldárs and 6 peons were degraded and 3 amaldárs and 189 peons were fined.

Southern Division.

In the Southern Division 12 clerks, 3 amaldárs and 22 peons died; 14 peons deserted; 3 clerks and 6 peons resigned; 1 clerk, 1 amaldár and 54 peons were dismissed; 3 amaldárs and 13 peons degraded; and 185 clerks, 12 amaldárs and 389 peons were fined.

107. Mr. Cotgrave has been in charge of the office of Deputy Collector, S. D., throughout the year under report. He has travelled over the whole of his Division, with the wants of which he has an intimate acquaintance. His special attention has been given to the opening of new fish-curing yards and the successful maintenance of those now existing. Mr. Cotgrave is a most loyal servant of the Department, and has much at heart the interests of all connected with it.

108. It is with much regret that I have to record the death of Mr. N. R. Oliver, Assistant Collector of Salt Revenue, 1st Class, which took place after the close of the year under report. Mr. Oliver was at the time doing duty as Chief Account Officer of Customs and Salt, Bombay, and had returned from furlough only in May 1898. He had served the department for 24 years and had done excellent work, more especially in connection with the Goa Treaty and the Salt Administration of Goa during the years when the treaty was in force. His work at the Account Office, which has been under him, except for short periods for the last five years, was always careful and thorough, and by his unexpected death the Department sustains a severe loss.

109. Mr. Thom, who was in charge of the Thána Range during the year under report, is a zealous servant of the department, but his work has been much interfered with by ill-health and he has now taken a year's leave on medical certificate.

Mr. Aitken, the Assistant Collector in charge Uran Range, has worked well during the year. He has paid special attention to the details of the management of the large salt-works in his Range and has bestowed care and thought on all proposals submitted by him.

Mr. Hill has been on furlough practically during the whole of the year under report. Mr. Pogson, who was in charge of the Goa Frontier, except for three months when he was absent on privilege leave, has again worked well. He has striven successfully to maintain the efficiency of his Preventive Force and his arrangements at Castle Rock, which came in for close scrutiny during the year, are most satisfactory.

Mr. McCann, in charge of the Coast Guard service, has added one more year to his record of good work. The boats turned out by him have proved most satisfactory, and his exertions in connection with the salvage of the "Pelican," which went ashore at Harnai in a gale after the close of the year have already been brought specially to the notice of Government.

Mr. Bulkley has worked during the year with his usual zeal and thoroughness, and is to be congratulated on the unexpectedly large outturn of salt at Khárághoda last season. The Northern Frontier has been efficiently supervised by Mr. Close, who evinces great interest in his work and takes pains to encourage the Inspectors and men under him.

Mr. Judge, in addition to his ordinary work, devoted some time during the year to an examination of the salt deposits and saline tracts in Baroda Territory, and his report on the subject shows care and thought. The Daman Frontier has been well supervised by him and his work throughout the year has been most satisfactory. Mr. Jardine was on leave most of the year. Mr. Macnamara, an Inspector acting as Assistant Collector, has shown himself to be an active and trustworthy officer, and Mr. Lake, also an Inspector, who acted as Assistant Collector in charge Ratnágiri Range for eleven months, has again justified his selection.

110. Amongst the other officers of the department who have done good work during the year, I would mention specially Mr. Carrel (Supervisor, Uran Distilleries), Khán Sáheb Gulam Mustapha (Inspector, Pritchard Salt Works), Mr. Pearson (Preventive Officer, Bháyndar), Khán Sáheb Ardesir Edalji Tata (Preventive Officer, Mátunga), Mr. Hutchinson (Superintendent, Main Stores, Khárághoda), Mr. C. Pain (Customs Manager, Castle Rock), Mr. G. Sinclair (Preventive Officer, Chándni Bandar), and Mr. C. J. Taylor (Preventive Officer, Mora Barge).

111. Of the Sar-Kárkuns who have worked well, I would note the names of Messrs. Sitárám Mahipat Vaidya, Harichandra Gopálji, L. Augusto, V. M. Moray, Rámchandra Yeshwant Phanse, Rámchandra Jiwáji Lotlikar, Jairám Raghunáth Kharkar, Luxumon Mahádeo Mondkar, Náráyan Anant Rege and Mangesh Shivráo. Of the Inspectors, Messrs. Payne, Threlfall and Smyth of the Coast Guard Service have done good work, and Messrs. Devlin, Boyd, Jukes, Fern, Ingle, Smith, Caldecott, Neale and Gulám Yásin have been active and careful in the performance of their duties on the Frontiers.

112. Mr. Brendon, Senior Inspector at Castle Rock, retired at the close of the year after serving with credit in the department for 23 years.

113. My Head Clerk, Mr. Dáyábhái Surajlál Thathi, has worked extremely well during the year, and has given me every satisfaction. My Chitnis, Mr. Raghunáth Lingo Karande, has also worked satisfactorily, and the remainder of the office establishment have done willingly all that was required of them.

114. In accordance with the instructions conveyed in Government Resolution No. 3290, dated the 29th July last, General Department, I have endeavoured to eliminate all unnecessary matter from this report. Appendices II and VI of last year have been omitted, a summary of the information contained in them being supplied in the body of the report. Abstracts of appendices, of which there were several in former reports, have been dispensed with this year, and explanations of trifling increases and decreases in statements of accounts have been omitted.

I have the honour to be,

Sir,

Your most obedient Servant,

H. O. QUIN,

Acting Collector of Salt Revenue.

REFERENCES
MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.
NORTHERN PORTION.

SOUTHERN PORTION.

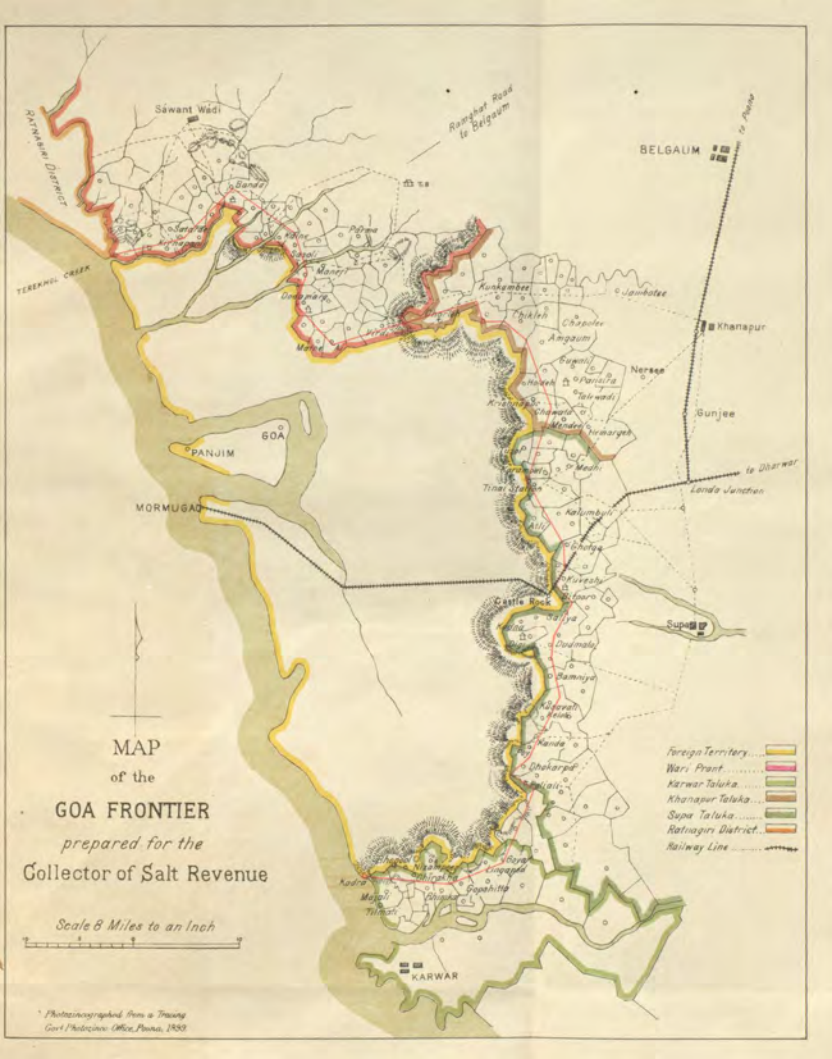
MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.


MAP
of the
GOA FRONTIER
prepared for the
Collector of Salt Revenue
Scale 8 Miles to an Inch
Sawant Wadi
Ramghat Road to Belgaum
BELGAUM
to Poona
RATNAGIRI DISTRICT
TEREKHOL CREEK
Bandd
Kalne
Pilgaon
Manerl
Kunkumbee
Jambotee
Thiloli
Chapoley
Amgaum
Khanapur
Nerse
Gunjee
GOA
PANJIM
MORMUGAO
to Dharwar
Londa Junction
Castle Rock
Supa
Kande
Dhakorpal
Gopshitte
KARWAR
Foreign Territory
Wari Prant
Karwar Taluka
Khanapur Taluka
Supa Taluka
Ratnagiri District
Railway Line
Photozincographed from a Tracing
Govt Photozinco Office, Poona, 1900

MAP
of the
DAMAN FRONTIER
prepared for the
Collector of Salt Revenue

Scale 1 mile to an Inch

Photozincographed from a Tracing
Govt Photozincon Office, Poona, 1859

Statement No. I., showing the sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1898-99.

	Rs. 1,800.	Rs. 1,000.	Rs. 600.	Rs. 600.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 0.	Rs. 175.	Rs. 150.	Rs. 140.	Rs. 125.	Rs. 100.	Rs. 75 to 90.	Rs. 51 to 75.	Rs. 26 to 50.	Rs. 11 to 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Deputy Collector	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Assistant Collectors	..	..	3	2	3	..	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	11	
Coast Guard Inspectors	..	..	..	..	..	..	..	..	..	1	2	1	2	..	1	3	..	6	..	..	..	15	
Supervisor and Assistant Supervisor, Uran Distilleries	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	2	
Superintendent of Salt Depôt	..	..	..	..	..	..	..	1	..	..	1	..	1	..	..	1	..	..	..	..	..	4	
Sar-Káraguns, Special Officer and Customs Manager	..	..	..	..	..	..	..	..	..	2	2	1	4	..	3	4	4	12	3	..	..	35	
Daroghas and Preventive Officers	..	..	..	..	..	..	..	..	..	..	..	2	2	..	3	7	1	2	..	..	..	17	
Inspectors	..	..	..	..	..	2	..	4	..	3	6	2	5	..	..	2	1	7	1	..	..	31	
English Clerks and Accountants	..	..	..	..	..	..	..	1	..	..	..	..	2	1	..	3	2	6	63	*38	..	116	*Includes 1 compounder on Rs. 15.
Kárkúns	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	3	219	420	..	643	
Residárs	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..	..	3	
Mounted Force	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	100	..	..	100	
Petty Officers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	431	12	446	
Sepoys	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,499	4,499	
Khalásis, Watermen, Pressmen and Meniahs	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	77	354	435	Total for 1897-98 .. 6,353 Plus net increase as per details given below .. 3
																							6,356
Total	1	1	3	2	4	2	2	7	1	5	10	6	16	1	7	21	8	30	395	966	4,869	6,356	

36. Increase—

Revision of establishment at the Distillery Office at Mora as per Government Resolution, Revenue Department, No. 7280, dated 16th November 1898—

1 Gaugor at Rs. 60 -5-65.
1 Assistant Gaugor at Rs. 30-2-40.
1 Clerk at Rs. 25.
1 Lo. at Rs. 25.

4

Establishment of Fish-curing yards in the Ratnágiri and Kánara Ranges as per Government Resolution, Revenue Department, No. 6721, dated 19th October 1898—

2 Karkuns at Rs. 15 each 12 monthly.
4 Do. do. 9 do.
9 Peons at Rs. 8 each 12 monthly.
17 Do. 9 do.

33

33. Decrease—

1 Gaugor at Rs. 50,
1 Assistant Gaugor at Rs. 30,
1 Clerk at Rs. 30.

3

9 Peons at Rs. 9 each 12 monthly.
6 Kárkúns at Rs. 20 each 9 monthly.
1 Kárkún at Rs. 25 each 6 monthly.
1 Do. at Rs. 20 each 6 monthly.
7 Peons at Rs. 7 each 6 monthly.
9 Do. at Rs. 8 each 6 monthly.

39

H. O. QUIN,
Acting Collector of Salt Revenue.

Statement No. II, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1898-99, contrasted with those of the year 1897-98.

RECEIPTS.

Items.	1898-99.	1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Customs Duty on Salt—				
Import Duty by Sea	19,622 8 4	20,495 0 6	.....	872 8 2
Do. by Land	6,49,972 6 6	7,45,783 7 0	.....	95,811 0 6
Proceeds of Sale of Government Salt—				
Barágara Salt	3,23,437 9 10	3,06,255 10 3	17,181 15 7	.....
Proprietary right of Government in Salt Works—				
Ground-rent at Maundage rate ...	1,00,224 1 5	61,149 6 9	39,074 10 8	.....
Do. (Khárághoda and Balsár Salt).	64,213 8 5	60,905 4 10	3,308 3 7	.....
Do. (Konkan Salt Works credited to Land Revenue) ...	324 3 10	13,464 14 11	.....	13,140 11 1
Farms of Government Salt Works ...	59,225 12 0	69,842 6 8	.....	10,616 10 8
Other Salt (cost price on salt supplied to fish-curers)	16,136 0 7	7,212 6 3	8,923 10 4	.....
Excise duty on Government Salt ...	.....	.....	.....	.....
Do. on permits issued ...	2,18,65,456 14 0	2,09,29,011 12 0	9,36,445 2 0	.....
Do. at nominal rates ...	10,929 1 0	9,459 1 0	1,470 0 0	.....
Single and double duty (on excesses discovered on examination and by weighment at place of Import) ...	6,720 2 0	6,165 7 8	554 10 4	.....
Total, Imperial ...	2,31,16,262 3 11	2,22,29,744 13 10	10,06,958 4 6	1,20,440 14 5
PROVINCIAL.				
Fines and Forfeitures	7,083 9 8	5,412 13 1	1,670 12 2	.....
Miscellaneous—				
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0	.....	.....
Cost of Establishment recovered from *Salt*-farmers	2,623 2 10	15,162 13 2	.....	12,539 10 4
Recovery of Salt Agent's bagging and sewing charges	12,346 4 9	7,649 5 9	4,696 15 0	.....
Recovery of clothing charges ...	12,498 6 3	12,586 8 7	.....	88 2 4
Other Items	4,789 5 7	1,850 7 4	2,938 14 3	.....
Sale-proceeds of farms, &c., (credited to XXIII. Stationery and Printing)...	257 14 1	214 7 6	43 6 7	.....
Total, Provincial ...	49,598 10 9	52,876 7 5	9,350 0 0	12,627 12 9
Grand Total, Salt Revenue ...	2,31,65,860 14 8	2,22,82,621 5 8	10,16,308 4 6	1,33,068 11 1
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Sea Customs, Imports ...	76,188 3 11	73,723 11 3	2,464 8 8	.....
Sea Customs. Do. Exports ...	16,867 4 2	19,156 6 11	.....	2,289 2 9
Sea Customs. Recovery on account of Customs Establishment at private wharves	77 4 6	177 5 8	.....	100 1 2
Carried over ...	93,132 12 7	93,057 7 10	2,464 8 8	2,389 3 11

RECEIPTS—*continued.*

Items.	1896-99.	1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	93,132 12 7	93,057 7 10	2,464 8 8	2,389 3 11
CUSTOMS REVENUE—*continued.*				
IMPERIAL—*continued.*				
Land Customs. Land Customs, Import duty ...	27,160 7 2	29,885 9 11	.....	2,725 2 9
Do. Export duty ...	41,081 10 6	39,059 9 7	2,022 0 11	.....
Government Share of Land Customs and Transit duties levied in the foreign territories of Bansda and Dharampur ...	12,653 8 0	9,153 8 0	3,500 0 0	.....
Fees, Fines and Forfeitures ...	222 3 1	699 12 11	.....	77 9 10
Miscellaneous Fees for copies of documents	161 0 0	80 0 0	81 0 0	.....
Other Items	0 3 0	102 0 0	.....	101 13 0
Total, Imperial ...	1,74,411 12 4	1,71,638 0 8	8,067 9 7	5,293 13 6
PROVINCIAL.				
Sea Customs. Warehouse and Wharf-rents ...	809 7 2	961 1 6	.....	151 10 4
Miscellaneous—				
Fees for registration of cargo boats	3,982 6 0	4,386 6 0	.....	404 0 0
Fees for amendment and duplicate copies of document ...	2,612 12 9	1,291 3 0	1,321 9 9	.....
Fees, Fines and Forfeitures ...	1,795 11 10	2,163 10 8	.....	367 14 10
Sale of old stores	7 7 4	9 0 9	.....	1 9 5
Other Items	37 8 6	49 3 6	.....	11 11 0
Total, Provincial ...	9,245 5 7	8,860 9 5	1,321 9 9	936 13 7
Grand Total, Customs Revenue ...	1,83,657 1 11	1,80,498 9 8	9,389 3 4	6,230 11 1
A'BKARI REVENUE.				
IMPERIAL AND PROVINCIAL.				
Still-head Duty on spirits manufactured at Uran	20,54,248 10 3	19,07,477 13 9	1,46,770 12 6	.....
Establishment Contribution—				
Payment by proprietors of Uran Distilleries on account of supervising Establishment	47,086 15 6	42,401 3 9	4,685 11 9	.....
Miscellaneous other items... ...	252 3 0	228 7 8	23 11 4	.....
Total, A'bkári Revenue ...	21,01,587 12 9	19,50,107 9 2	1,51,480 3 7	.....
Imperial Share, three-fourths ...	15,76,190 13 7	14,62,580 10 11	.....	.....
Provincial Share, one-fourth ...	5,25,396 15 2	4,87,526 14 3	.....	.....
Total, Imperial and Provincial Revenue ...	2,54,51,105 13 4	2,44,13,227 8 1	11,77,177 11 5	1,39,299 6 2
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	33,009 2 1	31,367 1 7	1,642 0 6	.....
Southern Group	54,813 11 6	52,852 15 2	1,460 12 4	.....
Total, Port Fund ...	87,822 13 7	84,220 0 9	3,102 12 10	.....
Tankaria Dharam Talao Fund ...	31 12 0	69 0 0	.....	37 4 0
Cambay and Jambusar Ferry Fund...	55 2 0	59 15 0	.....	4 13 0
Total, Local Fund Revenue ...	87,409 11 7	84,348 15 9	3,102 12 10	42 1 0
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES	2,55,38,515 8 11	2,44,97,576 7 10	11,80,280 8 3	1,39,341 7 2

EXPENDITURE.

Items.	1898-99.	1897-98.	Increase.	Decrease.
SALT, IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Superior Supervising Establishment.				
Pay, including Exchange Compensation	1,17,367 7 11	1,30,013 14 2	.....	12,646 6 3
Travelling Allowance	14,433 3 5	15,031 14 7	.....	598 11 2
Tentage	2,253 1 10	2,464 1 6	.....	210 15 8
Subordinate Establishment.				
Pay, including Exchange Compensation Allowance	9,52,303 7 9	9,55,104 1 2	.....	2,800 9 5
Travelling Allowance	31,949 2 0	30,007 0 1	1,941 8 11	.....
Horse Allowance	7,543 15 0	7,937 7 5	.....	393 8 5
Grain Compensation	29 11 0	66,003 7 7	.....	65,973 12 7
Contingencies.				
Epidemic Charges	276 3 2	.....	276 3 2	.....
Service Stamps and bearing Postage.	8,512 10 6	8,054 13 0	457 13 6	.....
Telegram Charges	323 1 0	346 6 0	.....	23 5 0
Law Charges	51 8 0	796 8 0	.....	745 0 0
Purchase of Books	78 2 0	106 2 0	.....	28 0 0
Do. of Land and Compensation for land	814 7 8	330 10 11	483 12 9	.....
Purchase of New Boats	12,881 2 9	15,591 8 9	.....	2,760 6 0
Rents	7,253 8 9	7,304 0 7	.....	50 7 10
Rates and Taxes	691 6 6	688 8 2	2 14 4	.....
Purchase of Tents	.....	180 9 0	.....	180 9 0
Prizes for best Salt manufactured at Khárágbods	600 0 0	600 0 0	.....	.....
Survey Charges	21 7 11	6 2 0	15 5 11	.....
Boat, Stores and Repairs	21,137 13 9	35,427 4 4	.....	14,289 6 7
Rewards in Salt and Customs cases...	6,806 15 2	8,095 4 4	.....	1,288 5 2
Petty Construction	55,015 11 4	45,074 6 8	9,941 4 8	.....
Peons' clothing (Táluka Offices) ...	29,107 3 0	35,519 1 6	.....	6,411 14 6
Arms and Accoutrements	204 6 0	936 13 1	.....	732 7 1
Boat allowance	14,506 6 11	14,485 13 10	20 9 1	.....
Salt Purchase and Freight on account of Barágara Salt	3,10,859 0 11	3,10,851 2 11	7 14 0	.....
Salt Purchase for removal of Salt to fish-curing yards	5,609 2 6	4,790 3 2	818 15 4	.....
Khárágbods Dispensary Charges ...	252 6 10	295 14 8	.....	43 7 10
Commission on sale of Barágara Salt.	13,412 4 7	12,303 8 2	1,108 12 5	.....
Salt Agents' Bagging and Sewing Charges	12,312 3 9	6,920 5 0	5,391 14 9	.....
Scales and Weights	1,817 7 5	2,313 3 0	.....	495 11 7
Mapping Charges	.....	.....	.....	.....
Supply of Medicines	205 9 2	67 10 3	137 14 11	.....
Carriage of Tents and Records ...	(c) 2,452 0 5	2,442 13 3	9 3 2	.....
Supply of Water	(c) 818 5 0	1,196 12 0	.....	378 7 0
Peons' Uniforms and Belts (Huzár Offices)	(c) 107 6 0	494 3 3	.....	386 13 3
Petty Repairs	(c) 10,315 6 11	8,979 7 11	1,335 15 0	.....
Petty Supply	(c) 3,978 14 8	3,743 0 11	235 13 9	.....
Purchase of Carpets	(c) 727 9 0	826 1 9	.....	98 8 9
Purchase of Furniture	(c) 1,955 14 9	1,086 6 4	869 8 5	.....
Repairs of Furniture	(c) 672 14 9	521 5 0	151 9 9	.....
Parcel Charges	(c) 81 5 9	195 2 6	.....	113 12 9
Remittance of Treasure	(c) 368 8 6	402 0 9	.....	33 8 3
Carried over ...	16,50,058 12 3	17,37,535 12 6	23,207 1 10	1,10,684 2 1

EXPENDITURE—*continued.*

Items.	1898-99.	1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought over ...	16,50,058 12 3	17,37,535 12 6	23,207 1 10	1,10,684 2 1
SALT, IMPERIAL—*continued.*				
Contingencies—continued.				
Conveyance of Confiscated Salt, &c.	(*c*) 79 7 9	98 7 6	.....	18 15 9
Monsoon Weather Fences	(*c*) 5,927 15 8	5,278 10 5	649 5 3	.....
Thatching of Salt heaps	.....	(*c*) 8 14 8	.....	8 14 8
Destruction of Salt	(*c*) 7 15 9	8 15 0	.....	0 15 3
Repairs to Tents	(*c*) 20 4 3	.....	20 4 3	.....
Gamkharach Allowance	(*c*) 760 0 0	760 0 0	.....	.....
Miscellaneous	(*c*) 164 2 9	296 6 5	.....	132 3 8
Total, Salt ..	16,57,018 10 5	17,43,987 2 6	23,876 11 4	1,10,845 3 5
	Rs. a. p.			
Deduct—Amount not subject to Division	3,61,878 3 6			
Net amount... ...12,95,140 6 11				
Deduct—One-tenth debitable to Customs	1,29,514 0 8			
Net nine-tenths debitable to Salt ...11,65,626 6 3				
Stationery and Printing	9,212 9 6	8,758 3 11	484 5 7	... ...
REFUNDS AND DRAWBACKS, IMPERIAL.				
Excise duty on Salt, &c., refunded ...	83,202 13 1	75,613 4 5	7,589 8 8	.....
Customs duty, &c., refunded ...	772 3 8	111 9 3	660 10 5	.....
Total, Refunds and Drawbacks ...	83,975 0 9	75,724 13 8	8,250 3 1	.....
EXCISE, A'BKA'RI, IMPERIAL AND PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay, including Exchange Compensation	22,750 15 10	22,872 7 2	.....	121 7 4
Grain Compensation	0 13 5	1,168 10 2	.....	1,167 12 9
Travelling Allowance	61 11 0	39 9 0	22 2 0	.....
Petty Supply Allowance	120 0 0	116 0 0	4 0 0	.....
Clothing to Peons	437 4 0	956 8 0	.....	519 4 0
Hutting money.	432 1 5	428 7 6	3 9 11	.....
Purchase of Boats	.....	4 0 0	.....	4 0 0
Service Stamps and bearing Postage	89 0 0	79 0 0	10 0 0	.....
Petty Construction and Repairs ...	.....	.....	.....	.....
Petty Repairs	6 1 6	5 0 0	1 1 6	.....
Municipal Taxes	13 0 0	26 0 0	.....	13 0 0
Rents	110 9 10	78 0 0	32 9 10	.....
Dead Stock Articles	68 8 0	50 5 0	18 3 0	.....
Arms and Accoutrements	.....	40 12 0	.....	40 12 0
Rewards	50 0 0	100 0 0	.....	50 0 0
Carried over ...	24,140 1 0	25,961 10 10	91 10 3	1,916 4 1

EXPENDITURE—*continued.*

Items.	1896-99.	1897-98.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	24,140 1 0	25,964 10 10	91 10 8	1,916 4 1
EXCISE A'BKA'RI, IMPERIAL AND PROVINCIAL—*continued.*				
REFUNDS AND DRAWBACKS.				
Excise Establishment Contribution (A'bkári)	12,888 4 10	12,630 7 6	257 13 4	.....
Total, Excise ...	37,028 5 10	38,595 2 4	349 7 7	1,916 4 1
Imperial Share, three-fourth ...	27,771 4 5	28,946 5 9	.....	.....
Provincial Share, one-fourth ...	9,257 1 5	9,648 12 7	.....	.....
ASSIGNMENTS AND COMPENSATION, IMPERIAL.				
Salt Compensations to Proprietors of Salt Pans in Portuguese India ...	694 1 10	2,593 1 7	.....	1,898 15 9
PROVINCIAL.				
Miscellaneous Compensations, Service Haks	12,745 8 6	14,006 11 1	.....	1,261 2 7
Total, Assignments and Compensation.	13,439 10 4	16,599 12 8	.....	3,160 2 4
EXCLUDED LOCAL FUNDS.				
PORT FUNDS.				
Northern Group.				
Contribution towards the cost of Coast Guard Establishments ...	5,000 0 0	5,000 0 0	.....	.....
Other Charges	17,270 5 4	20,107 9 6	.....	2,837 4 2
Southern Group.				
Contribution towards cost of Coast Guard Establishment... ...	5,000 0 0	5,000 0 0	.....	.....
Other Charges	51,636 4 9	63,067 4 7	.....	11,430 15 10
Total, Port Fund ...	78,906 10 1	93,174 14 1	.....	14,268 4 0
Tankária Dharam Talão Fund ...	60 0 0	60 0 0	.....	.....
Total, Excluded Local Funds ...	78,966 10 1	93,234 14 1	.....	14,268 4 0
TOTAL, EXPENDITURE ON ALL ACCOUNTS ...	18,79,670 14 11	19,76,900 1 2	32,960 11 7	1,30,189 13 10

H. O. QUIN,
Acting Collector of Salt Revenue.

STATEMENT III.

Statement No. III, showing the Receipts and Expenditure in each

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			
	Bombay Head Quarter Office.	Northern Frontier Range.	Khándeish Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division.
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT.					
Import Duty by Sea ...	19,619 7 9	.....	.....	.....	.....
Do by Land ...	.....	.....	.....	26 9 0	.....
Bamgara Salt—Cost price at Re. 0-1-3 per Indian maund ...	.....	.....	1,50,612 13 0	.....	.....
Bamgara Salt—Transport Charges	.....	.....	1,72,824 12 10	.....	.....
Proprietary share ground-rent at 9 pies per Indian maund ...	.....	.....	29,243 10 0	14,595 3 6	.....
Proprietary share ground-rent at 3 pies per Indian maund ...	.....	.....	20,374 11 0	.....	.....
Proprietary share ground-rent on Salt pans (credited to Land Revenue)	.....	.....	.....	.....	.....
Proprietary Farms of Government Salt Works	.....	.....	.....	.....	.....
Ground Rent at maundage ...	.....	.....	.....	.....	.....
Other Salt—Cost price on Salt supplied to fish-curers	.....	.....	.....	.....	.....
EXCISE DUTY ON SALT.					
Within the Bombay Presidency ...	.....	.....	15,59 660 0 0	7,78,175 0 0	.....
For Calcutta	.....	.....	.....	.....	.....
„ Central India...	.....	.....	61,027 8 0	.....	.....
„ Central Provinces	.....	.....	25,77,060 0 0	.....	.....
„ North-Western Provinces ...	.....	.....	6,21,862 8 0	.....	.....
„ British Malabár	.....	.....	.....	.....	.....
„ Other places	.....	.....	.....	.....	.....
„ Foreign Malabár at nominal rates	.....	.....	.....	.....	.....
Excise Duty on excesses	.....	.....	.....	239 4 0	.....
Fines and Forfeitures	.....	2,099 6 1	1,605 6 8	98 11 2	.....
Contribution from Port Funds towards cost of Coast Guard Establishment	10,000 0 0	.....	.....	.....	.....
Cost of Establishment recovered from Salt Farmers	.....	.....	.....	.....	.....
Recovery of cost of Sundeni Bunder Establishment... ...	.....	.....	.....	420 0 0	.....
Recovery of Salt Agent's bagging and sewing charges	.....	.....	12,846 4 9	.....	.....
Recovery of clothing charges ...	.....	4,113 3 1	395 0 0	326 7 6	6 0 0
Ground and house-rent	.....	.....	415 14 0	12 0 0	.....
Proceeds of trees, grass, &c. ...	.....	5 11 6	292 10 6	0 8 0	.....
Fees for copies of documents ...	.....	.....	.....	0 9 6	.....
Witness batta received from Courts	1 8 0	1 6 6	0 8 0	9 15 0	.....
Proceeds of useless articles ...	.....	27 15 6	8 12 6	35 15 7	2958 3 5
Proceeds of waste paper	.....	.....	3 14 0	.....	.....
Recovery of cost of removing fishing stakes	.....	.....	.....	.....	.....
Miscellaneous	.....	12 1 4	11 8 9	11 12 11	.....
Total, Salt ...	29,620 15 9	6,262 12 0	52,07,945 14 0	7,93,952 1 1	2,964 3 5
Stationery and Printing	.....	.....	.....	.....	.....
Sale-proceeds of Farms, &c. ...	.....	.....	.....	.....	.....
Credited to XXIII Stationery and Printing	40 3 6	4 3 3	.....	.....	.....
SEA CUSTOMS.					
Import Duty	.....	.....	.....	44,380 9 1	.....
Export Duty	.....	.....	.....	2,061 0 1	.....
Recovery on account of Customs Establishment at private wharves	.....	.....	.....	77 4 6	.....
Warehouse and wharf-rents ...	.....	.....	.....	736 10 10	.....
MISCELLANEOUS.					
Registry fees	.....	.....	.....	743 0 0	.....
Fees for copies of documents ...	.....	.....	.....	891 9 0	.....
Fees, fines and forfeitures ...	.....	.....	.....	436 14 8	.....
Sale of old stores	.....	.....	.....	3 14 7	.....
Proceeds of waste paper	.....	.....	.....	7 1 0	.....
Proceeds of trees, grass, &c. ...	.....	.....	.....	4 4 0	.....
Rent for traveller's bungalow ...	.....	.....	.....	.....	.....
Bribes	.....	.....	.....	1 0 0	.....
Total, Sea Customs ...	.....	.....	.....	48,832 3 9	.....

separate Charge of the Salt Department for the year 1898-99.

Southern Division.			North Kánara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	3 0 7	.....	.....	19,622 8 4
.....	.....	.....	4,999 11 0	.....	6,44,986 2 6	6,49,972 6 6
.....	.....	.....	.....	.....	.....	1,50,612 13 0
.....	.....	.....	.....	.....	.....	1,72,824 12 10
.....	.....	.....	.....	.....	.....	43,538 13 5
.....	.....	.....	.....	.....	.....	20,374 11 0
176 12 9	75 0 5	72 6 8	.....	.....	.....	324 3 10
55,675 0 0	750 12 0	2,800 0 0	.....	.....	.....	59,225 12 0
52,614 10 0	46,604 0 4	1,005 7 1	.....	.....	.....	1,00,224 1 5
.....	.....	10,314 0 7	5,822 0 0	.....	.....	16,136 0 7
79,86,927 12 0	30,60,084 12 0	1,30,463 8 0	2,25,197 8 0	.....	.....	1,37,40,508 8 0
7,07,375 0 0	6,35,685 0 0	.....	.....	.....	.....	13,43,060 0 0
.....	.....	.....	.....	.....	.....	61,027 8 0
1,55,551 4 0	16,397 8 0	.....	.....	.....	.....	27,49,088 12 0
.....	.....	.....	.....	.....	.....	6,21,862 8 0
14,29,422 8 0	18,60,113 2 0	51,369 0 0	6,587 8 0	.....	.....	33,47,962 2 0
1,462 8 0	.....	.....	535 0 0	.....	.....	1,997 8 0
.....	10,929 1 0	.....	.....	.....	.....	10,929 1 0
3,449 1 6	2,975 5 1	26 12 11	25 10 6	.....	.....	6,720 2 0
653 14 12	393 7 11	2,127 1 0	45 9 11	0 2 9	59 13 7	7,088 9 3
.....	.....	.....	.....	.....	.....	10,000 0 0
2,813 8 6	9 10 4	.....	.....	.....	.....	2,823 2 10
.....	.....	.....	.....	.....	.....	420 0 9
.....	.....	.....	.....	.....	.....	12,346 4 9
2,039 9 8	1,519 12 0	548 5 7	355 7 1	780 13 10	2,213 11 6	12,498 6 3
.....	.....	.....	.....	.....	.....	437 14 0
4 7 6	0 12 0	0 12 7	3 12 6	.....	.....	311 10 7
6 5 0	24 12 6	1 15 6	4 8 0	.....	3 0 0	41 2 6
37 13 9	19 12 0	20 0 0	21 10 0	1 2 0	.....	113 11 3
58 0 1	138 0 4	29 7 5	33 10 10	25 6 7	71 2 6	3,386 10 9
6 0 0	.....	.....	.....	.....	.....	9 14 0
.....	.....	.....	.....	.....	.....	.....
3 8 0	23 8 4	13 7 15	.....	1 11 2	1 11 0	78 6 6
1,03,98,207 10 11	56,25,745 4 3	1,90,292 5 3	2,43,569 0 5	809 4 5	6,47,335 9 1	2,31,65,603 0 7
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
11 7 2	42 8 0	10 15 8	42 5 2	3 11 4	102 8 0	257 14 1
11,583 5 3	216 12 10	17,925 1 9	2,006 7 0	.....	.....	76,188 3 11
6,092 4 1	408 1 1	2,472 2 5	5,843 12 6	.....	.....	16,867 4 2
.....	.....	.....	.....	.....	.....	77 4 6
5 1 5	.....	2 3 0	66 7 11	.....	.....	809 7 2
772 0 0	369 0 0	1,761 6 0	337 0 0	.....	.....	3,982 6 0
447 15 6	428 11 9	1,017 7 6	327 1 0	.....	.....	2,812 12 9
359 12 11	301 12 6	626 3 9	72 0 0	.....	.....	1,798 11 10
0 3 6	0 2 0	3 15 0	0 1 3	.....	.....	7 7 4
.....	.....	.....	.....	.....	.....	7 1 0
.....	.....	25 1 6	.....	.....	.....	29 5 6
.....	.....	.....	.....	.....	.....	.....
.....	0 2 0	.....	.....	.....	.....	1 2 0
19,266 13 8	1,724 10 2	23,902 8 11	8,651 13 8	.....	.....	1,02,378 2 2

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.				The Deputy Collector, Coast Guard, Southern Division.
	Bombay Head Quarter Office.	Northern Frontier Range.	Kharaghoda, Range.	Surat Range.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
RECEIPTS—*continued.*						
LAND CUSTOMS.						
Import Duty	.....	.....	.....	56 6 1		.....
Export Duty	.....	.....	.....	3 0 0		.....
Goverment share of Land Customs and transit duties	.....	.....	.....	.....		.....
Dharampur State	.....	.....	.....	12,500 0 0		.....
Bansda State	.....	.....	.....	153 8 0		.....
Fines and forfeitures	.....	.....	.....	.....		.....
Fees for copies of documents	.....	.....	.....	.....		.....
Proceeds of useless articles	.....	.....	.....	.....		.....
Total, Land Customs	.....	.....	.....	12,712 14 7		.....
Total, Sea and Land Customs	.....	.....	.....	61,545 2 4		.....
EXCISE ABKÁRI.						
Urau Distilleries.						
Still-head duty	.....	.....	.....	.....		.....
Establishment contribution	.....	.....	.....	.....		.....
Recovery of clothing charges	.....	.....	.....	.....		.....
Proceeds of useless articles	.....	.....	.....	.....		.....
Witness batta	.....	.....	.....	.....		.....
Unexpended balance of petty supply allowance	.....	.....	.....	.....		.....
Total, Excise Abkári	.....	.....	.....	.....		.....
LOCAL FUND REVENUE.						
Northern Port Fund.						
Port dues	.....	.....	.....	18,899 14 3		.....
Proceeds of goods washed ashore	.....	.....	.....	1,496 5 11		.....
Do. of useless articles	.....	.....	.....	13 0 5		.....
Fines	.....	.....	.....	.....		.....
Advances	.....	.....	26 2 7	27 11 7		.....
Interest	3,215 7 2	.....	.....	.....		.....
Miscellaneous	.....	.....	.....	20 0 0		.....
Total	3,215 7 2	.....	26 2 7	20,427 0 2		.....
Southern Port Fund.						
Port dues	6,831 0 0	.....	.....	.....		.....
Proceeds of goods washed ashore	.....	.....	.....	.....		.....
Advances recovered	1,350 0 0	.....	.....	.....		.....
Proceeds of useless articles	52 0 0	.....	.....	.....		.....
Fines	.....	.....	.....	.....		.....
Interest	5,136 0 6	.....	.....	.....		.....
Miscellaneous	24 15 2	.....	.....	.....		.....
Contribution to wharves and wharfage fees	.....	.....	.....	.....		.....
Total	13,414 8 8	.....	.....	.....		.....
Total, Port Fund Revenue	16,629 15 10	.....	26 2 7	20,427 0 2		.....
Ferry tolls	.....	.....	.....	55 2 0		.....
Tankaria Dharam Talao Fund	.....	.....	.....	31 12 0		.....
Total, Local Fund Revenue	16,629 15 10	.....	26 2 7	20,513 14 2		.....
Grand Total of Receipts from all sources	46,291 3 1	6,266 15 3	52,07,972 0 7	5,76,011 1 7		2,964 3 5
EXPENDITURE.						
SALT.						
Salary of officers	35,563 0 5	6,824 9 9	9,710 6 5	4,980 3 0		23,139 5 0
Travelling allowance to officers	2,957 14 4	1,825 2 0	235 10 0	1,215 2 1		1,458 8 0
Tentage do. do.	462 9 3	183 5 0	.....	129 4 11		360 0 0
Salary of establishment	46,125 13 2	1,74,235 7 0	47,956 8 7	63,298 4 3		26 082 13 8
Travelling allowance to establishment	3,014 9 9	7,230 3 3	679 6 1	2,465 8 3		3,151 1 2
Horse allowance	.....	4,237 4 0	300 0 0	.....		.....
Grain Compensation	0 3 1	.....	.....	1 0 0		34 8 0

Southern Division.			Northern Karnara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Damaun Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	901 9 2	2,412 5 7	23,790 2 4	27,160 7 2
.....	.....	.....	445 8 4	8,071 1 4	32,562 0 4	41,081 10 6
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	12,500 0 0
.....	.....	.....	.....	.....	.....	168 8 0
.....	.....	.....	26 10 9	0 2 9	192 5 7	222 3 1
.....	.....	.....	.....	1 0 0	160 0 0	161 0 0
.....	.....	.....	.....	.....	0 3 0	0 3 0
.....	.....	.....	1,376 12 3	10,484 9 8	56,704 11 3	81,378 15 9
19,266 13 8	1,724 10 2	23,903 8 11	10,028 9 11	10,484 9 8	56,704 11 3	1,83,057 1 11
.....	20,54,248 10 3	.....	.....	.....	.....	20,54,248 10 3
.....	47,086 15 6	.....	.....	.....	.....	47,086 15 6
.....	216 4 6	.....	.....	.....	.....	216 4 6
.....	35 6 6	.....	.....	.....	.....	35 6 6
.....	0 8 0	.....	.....	.....	.....	0 8 0
.....	.....	.....	.....	.....	.....	.....
.....	21,01,587 12 9	.....	.....	.....	.....	21,01,587 12 9
8,606 13 8	.....	.....	.....	.....	.....	27,506 11 6
732 5 5	.....	.....	.....	.....	.....	2,198 11 4
1 5 6	.....	.....	.....	.....	.....	14 5 11
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	53 14 2
.....	.....	.....	.....	.....	.....	3,215 7 2
.....	.....	.....	.....	.....	.....	20 0 0
9,340 8 2	.....	.....	.....	.....	.....	33,009 2 1
10,308 11 9	11,597 14 9	10,982 9 0	5,209 0 5	.....	.....	44,929 3 11
208 2 0	130 6 0	649 7 10	455 10 3	.....	.....	1,438 10 1
103 10 1	.....	62 3 1	326 6 10	.....	.....	1,942 4 0
6 9 0	9 6 9	11 10 0	13 7 6	.....	.....	86 1 3
.....	.....	2 0 0	1 0 0	.....	.....	3 0 0
.....	.....	.....	.....	.....	.....	5,156 9 6
30 10 4	4 9 0	45 12 5	36 15 10	.....	.....	142 14 9
.....	.....	715 0 0	.....	.....	.....	715 0 0
10,652 11 2	11,735 4 6	12,468 10 4	6,042 8 10	.....	.....	54,313 11 6
10,993 3 4	11,735 4 6	12,468 10 4	6,042 8 10	.....	.....	87,322 13 7
.....	.....	.....	.....	.....	.....	55 2 0
.....	.....	.....	.....	.....	.....	31 12 0
10,993 3 4	11,735 4 6	12,468 10 4	6,042 8 10	.....	.....	87,409 11 7
1,04,37,379 3 1	77,50,833 7 8	2,35,674 8 2	2,59,082 8 4	11,297 9 5	7,04,142 12 4	2,65,38,515 8 11
8,823 12 11	6,971 8 0	4,504 9 10	6,351 10 11	.....	10,396 5 8	1,17,367 7 11
1,199 3 1	1,223 7 11	1,134 4 2	1,328 6 4	.....	2,315 9 6	14,483 3 5
259 10 10	274 5 11	156 5 9	167 1 10	.....	311 6 4	2,252 1 10
1,92,350 14 4	1,43,198 15 4	62,138 6 3	30,329 3 9	35,154 12 5	1,24,982 5 0	9,52,203 7 9
3,807 0 5	2,186 0 3	2,424 3 2	1,606 10 1	240 1 7	5,138 6 0	31,949 2 9
200 0 0	.....	.....	.....	568 10 1	2,138 0 11	7,543 15 0
2 11 4	10 5 8	—13 13 9	—11 4 8	.....	0 1 4	29 11 9

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			The Deputy Collector, Coast Guard, Southern Division.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khándeish Range.	Surat Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE—*continued.*					
SALT—*continued.*					
Contingencies.					
Service stamps and bearing postage	1,270 4 0	554 1 0	261 0 0	875 0 0	582 2 0
Telegram charges	197 14 0	25 1 0	7 4 0	17 4 0	35 2 0
Law charges	.....	.....	.....	.....	.....
Purchase of books...	64 0 0	.....	4 0 0	1 0 0	.....
Purchase of land and compensation for land	.....	328 0 0	.....	.....	.....
Purchase of new boats ...	.....	.....	.....	12,793 2 9	.....
Rents	.....	102 8 0	198 12 7	360 0 0	.....
Rates and taxes	.....	.....	.....	.....	.....
Prizes for best salt manufactured at Khárághoda	.....	.....	232 5 7 600 0 0	13 0 0	30 0 0
Boat stores and repairs	3,341 8 7	.....	.....	3,742 5 1	13,132 0 9
Rewards in Salt and Customs cases	.....	530 2 0	.....	1,443 11 0	10 9 9
Petty construction	.....	73 0 0	22,103 0 0	493 3 5	2,598 3 7
Peons' clothing (Táluka Offices)..	.....	4,940 0 0	532 9 0	395 15 0	3,728 4 0
Arms and accoutrements ...	.....	.....	.....	102 12 0	.....
Boat allowance	.....	.....	.....	3,571 0 1	.....
Salt Purchase and Freight—					
On account of Baragra salt ...	.....	.....	3,10,950 0 11	.....	.....
For removal of salt to fish-curing yards	.....	.....	.....	.....	.....
Commission on sale of Baragra salt	.....	.....	13,412 4 7	.....	.....
Salt Agent's bagging and sewing charges	.....	.....	12,312 3 9	.....	.....
Scales and weights...	.....	.....	.....	.....	7 7 5
Binding charges	.....	.....	.....	.....	.....
Supply of medicines ...	10 2 2	.....	161 13 3	2 9 11	.....
Carriage of tents and records ...	1,148 14 3	290 8 6	.....	109 14 6	314 2 9
Supply of water	.....	208 14 6	.....	.....	.....
Peons' uniforms and belts (Huzur Offices)	93 12 0	4 14 0	.....	.....	.....
Petty repairs	.....	1,140 8 6	258 8 7	833 1 1	81 4 6
Petty supply	505 1 4	572 1 2	268 13 0	342 4 5	63 6 7
Purchase of carpets	... ...	7 8 0	32 0 0	26 11 6	.....
Do. of furniture	34 10 0	126 8 0	295 3 0	269 8 0	27 1 0
Repairs of furniture	5 0 0	.....	.....	.....	.....
Parcel charges	81 5 9	.....	.....	.....	.....
Remittance of treasure	.....	27 15 0	28 2 9	9 14 0	.....
Conveyance of confiscated salt, &c.	.....	1 10 0	.....	5 8 3	.....
Monsoon weather fences	.....	415 10 2	53 6 9	.....	48 15 0
Thatching of salt heaps	.....	.....	.....	.....	.....
Destruction of salt	.....	.....	.....	7 15 9	.....
Khárághoda Dispensary charges...	.....	.....	252 6 10	.....	.....
Epidemic charges...	.....	.....	.....	.....	.....
Repairs to tents	20 4 3	.....	.....	.....	.....
Survey charges	.....	.....	.....	.....	.....
Gambharach allowance	.....	.....	769 0 0	.....	.....
Batta to prisoners...	.....	2 14 6	.....	.....	.....
Boat hire	.....	.....	.....	18 0 0	.....
Total, Salt ...	94,309 14 4	3,03,943 11 4	4,21,542 13 8	25,531 3 3	74,821 15 2
Stationery and printing	786 2 3	781 5 2	742 12 6	708 7 6	196 11 0
REFUNDS AND DRAWBACKS.					
Excise duty on salt, &c., refunds .	82,356 8 11	.....	.....	5 12 2	.....
Customs duty, &c., refunded ...	.....	.....	.....	29 4 2	.....
Total, Refunds and Drawbacks ...	82,356 8 11	.....	.....	35 0 4	.....
EXCISE ABKARI.					
Salary of establishment	.....	.....	.....	.....	.....
Grain Compensation	.....	.....	.....	.....	.....
Travelling allowance to establishment	.....	.....	.....	.....	.....
Petty supply allowance ...	.....	.....	.....	.....	.....
Clothing to peons	.....	.....	.....	.....	.....
Hutting money and house-rent ...	.....	.....	.....	.....	.....
Service stamps and bearing postage	.....	.....	.....	.....	.....
Petty repairs	.....	.....	.....	.....	.....
Rents	.....	.....	.....	.....	.....

Southern Division.			North Kanara.	Portuguese Frontier.		Total.
Thana Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,560 8 6	882 0 0	1,254 8 0	479 7 0	125 0 0	604 12 0	3,512 10 6
3 8 0	3 8 0	13 12 0	8 4 0	.....	11 8 0	323 1 0
20 0 0	.....	.....	.....	.....	31 8 0	51 8 0
.....	9 2 0	.....	.....	.....	.....	78 2 0
166 10 8	.....	200 0 0	119 13 0	.....	.....	814 7 8
.....	.....	.....	.....	.....	88 0 0	12,831 2 9
348 4 5	4 13 5	360 0 0	27 0 0	.....	5,852 2 4	7,753 8 0
326 4 11	28 8 0	21 8 0	39 12 0	.....	.....	691 6 6
.....	.....	.....	.....	.....	.....	600 0 0
137 14 3	198 7 2	58 7 9	34 8 0	.....	492 15 2	21,137 13 2
354 0 0	633 8 0	1,845 9 3	231 10 0	729 7 0	1,028 6 2	6,506 15 2
5,818 4 1	9039 15 0	2,970 7 3	3346 1 8	2,148 3 1	9,720 5 3	55,018 11 4
55 13 6	.....	1,375 13 0	121 11 0	4,731 9 0	13,225 8 6	29,107 3 0
1 0 0	19 6 0	17 14 0	39 9 0	23 13 0	.....	204 6 0
5,477 14 5	2549 1 7	4,692 6 7	216 0 3	.....	.....	14,506 6 11
.....	.....	.....	.....	.....	.....	3,10,859 0 11
.....	4177 0 11	956 1 10	475 15 9	.....	.....	5,609 2 6
.....	.....	.....	.....	.....	.....	13,412 4 7
.....	.....	.....	.....	.....	.....	12,812 3 9
401 0 0	260 0 0	1,149 0 0	.....	.....	.....	1,817 7 5
.....	.....	.....	.....	.....	5 0 0	5 0 0
.....	.....	.....	23 11 9	7 4 1	.....	205 9 2
67 1 0	60 7 6	148 1 0	107 1 1	.....	195 13 10	2,452 0 5
28 4 0	276 1 4	.....	.....	.....	215 1 2	818 5 0
—3 4 0	.....	.....	15 0 0	.....	107 6 0	107 6 0
1,639 0 6	828 7 0	710 12 9	414 3 4	655 4 9	3,784 3 11	10,315 6 11
575 5 0	422 4 10	344 12 10	279 5 3	77 8 9	627 15 6	3,978 14 8
90 8 3	229 3 9	83 5 0	128 4 6	.....	52 0 0	727 9 0
180 4 0	113 0 0	98 2 0	68 4 0	45 12 0	690 10 9	1,955 14 9
316 4 6	260 0 0	20 0 0	5 2 3	.....	76 8 0	672 14 9
.....	.....	.....	.....	.....	.....	81 5 9
.....	28 13 0	20 0 0	16 4 0	.....	243 7 9	368 8 6
4 1 0	15 4 6	9 8 6	0 8 6	9 9 0	33 11 0	79 7 9
1,484 5 11	1804 2 0	382 2 0	224 14 3	.....	1,421 7 7	5,922 15 8
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	7 15 9
.....	.....	.....	.....	.....	.....	252 6 10
124 14 0	151 6 2	.....	.....	.....	.....	276 3 2
.....	.....	.....	.....	.....	.....	20 4 3
17 7 11	1 12 0	.....	.....	2 4 0	.....	21 7 11
.....	.....	.....	.....	.....	.....	760 0 0
2 2 0	8 14 0	15 15 3	1 13 10	8 13 0	37 6 6	77 15 1
.....	.....	.....	.....	47 15 6	15 4 2	81 3 8
2,25,966 13 9	1,73,087 12 3	86,931 2 5	62,722 6 8	44,575 15 3	1,83,564 14 4	16,67,018 10 5
1,792 7 3	1496 6 3	913 8 3	518 7 11	229 15 4	986 5 4	9,242 9 8
202 3 9	615 10 11	22 9 4	.....	.....	.....	33,202 13 1
19 0 0	.....	.....	20 6 3	.....	703 9 3	772 3 8
221 3 9	615 10 11	22 9 4	20 6 3	.....	703 9 3	33,975 0 9
.....	22,750 15 10	.....	.....	.....	.....	22,750 15 10
.....	0 13 5	.....	.....	.....	.....	0 13 5
.....	61 11 0	.....	.....	.....	.....	61 11 0
.....	120 0 0	.....	.....	.....	.....	120 0 0
.....	437 4 0	.....	.....	.....	.....	437 4 0
.....	432 1 5	.....	.....	.....	.....	432 1 5
.....	89 0 0	.....	.....	.....	.....	89 0 0
.....	6 1 6	.....	.....	.....	.....	6 1 6
.....	110 9 10	.....	.....	.....	.....	110 9 10

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárágheda Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE—*continued.*					
Excise Establishment—*continued.*					
Municipal taxes	.....	.....	.....	.....	.....
Dead stock articles	.....	.....	.....	.....	.....
Rewards	.....	.....	.....	.....	.....
Refunds and drawbacks	.....	.....	.....	.....	.....
Excise establishment contribution ...	.....	.....	.....	.....	.....
Total, Excise ...	.....	.....	.....	.....	.....
Assignments and Compensations.					
Compensation to proprietors of Salt pans in Portuguese India ...	.....	.....	.....	.....	.....
Miscellaneous compensations ...	.....	.....	.....	.....	.....
Service hake...	.....	.....	5,956 8 1	2,812 6 5	.....
Total, Assignments and Compensations ...	.....	.....	5,956 8 1	2,812 6 5	.....
EXCLUDED LOCAL FUNDS.					
Port Fund, Northern Group.					
Collection and Management.					
Establishment	252 0 0	.....	.....	.....	.....
Grain Compensation	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Removal of waifs	.....	.....	.....	618 12 5	.....
Contribution to coast guards' establishment	5,000 0 0	.....	.....	.....	.....
Pensions and gratuity	.....	.....	.....	208 12 1	.....
Vessels and Boats.					
Establishment	.....	.....	.....	530 0 0	.....
Contingencies	.....	.....	.....	80 0 0	.....
Ferry hire	.....	.....	.....	30 0 0	.....
Beacons and Light-houses.					
Establishment	.....	.....	.....	4,556 9 7	.....
Grain Compensation	.....	.....	.....	.....	.....
Travelling allowance	.....	.....	.....	6 11 0	.....
Advances (cost of original works and repairs executed by Public Works Department)	.....	.....	2,932 6 9	4,846 0 0	.....
Cost of original works and repairs executed departmentally ...	.....	.....	.....	433 10 0	.....
Contingencies	.....	.....	.....	2,001 15 0	.....
Purchase and maintenance of buoys	.....	.....	.....	302 14 0	.....
Refunds	.....	.....	.....	86 4 0	.....
Accountant General's audit fees ...	93 0 0	.....	.....	.....	.....
Investment in Government Security	.....	.....	.....	.....	.....
Total ...	5,345 0 0	.....	2,932 6 9	13,261 8 1	.....
Port Fund, Southern Group.					
Collection and Management.					
Pay of Establishment	635 1 6	.....	.....	.....	.....
Contribution to coast guard Establishment	5,000 0 0	.....	.....	.....	.....
Contingencies	11 3 6	.....	.....	.....	.....
Removal of waifs	.....	.....	.....	.....	.....
Vessels and Boats.					
Establishment	.....	.....	.....	.....	.....
Grain Compensation	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....

Southern Division.			North Kánara.	Portuguese Frontier.		Total.
Thána Range.	Urán Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	13 0 0	.....	.....	.....	.....	13 0 0
.....	68 8 0	.....	.....	.....	.....	68 8 0
.....	50 0 0	.....	.....	.....	.....	50 0 0
.....	12,888 4 10	.....	.....	.....	.....	12,888 4 10
.....	.....	.....	.....	.....	.....	.....
.....	37,028 5 10	.....	.....	.....	.....	37,028 5 10
.....	.....	.....	.....	.....	694 1 10	694 1 10
.....	.....	.....	.....	.....	.....	.....
434 3 6	2,783 7 7	1,358 14 11	.....	.....	.....	12,745 8 4
434 3 6	2,183 7 7	1,358 14 11	.....	.....	694 1 10	13,439 10 4
76 3 7	.....	.....	.....	.....	.....	328 3 1
1 0 0	.....	.....	.....	.....	.....	1 0 0
12 0 0	.....	.....	.....	.....	.....	12 0 0
224 15 7	.....	.....	.....	.....	.....	843 13 0
.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	.....	.....	.....	.....	268 12 1
.....	.....	.....	.....	.....	.....	530 0 0
.....	.....	.....	.....	.....	.....	80 0 0
.....	.....	.....	.....	.....	.....	30 0 0
119 4 8	.....	.....	.....	.....	.....	4,075 14 3
0 11 4	.....	.....	.....	.....	.....	0 11 4
0 10 6	.....	.....	.....	.....	.....	7 5 6
.....	.....	.....	.....	.....	.....	7,278 6 9
6 11 6	.....	.....	.....	.....	.....	440 5 6
280 13 4	.....	.....	.....	.....	.....	2,291 12 4
.....	.....	.....	.....	.....	.....	302 14 0
.....	.....	.....	.....	.....	.....	88 4 0
.....	.....	.....	.....	.....	.....	93 0 0
.....	.....	.....	.....	.....	.....	.....
731 6 6	.....	.....	.....	.....	.....	22,270 5 4
72 0 0	266 11 7	.....	.....	.....	.....	973 13 1
.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	12 11 10	18 0 0	.....	.....	41 15 4
69 3 2	45 11 4	247 0 2	69 4 3	.....	.....	418 2 11
.....	.....	1,994 6 2	1,163 0 0	.....	.....	2,257 6 2
.....	.....	16 0 0	6 0 0	.....	.....	22 0 0
.....	.....	1,179 5 2	1,321 0 4	.....	.....	2,500 5 9

Heads of Receipts and Expenditure.	PRESIDENCY DIVISION.	NORTHERN DIVISION.			
	Bombay Head Quarter Office.	Northern Frontier Range.	Khatrághoda Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE—*continued.*					
PORT FUND, SOUTHERN GROUP—*continued.*					
Beacons and Light-houses.					
Establishment	240 0 0	.....	.....	.....	.....
Grain Compensation	.....	.....	.....	.....	.....
Travelling allowance	.....	.....	.....	.....	.....
Pensions and gratuities	.....	.....	.....	.....	.....
Accountant General's audit fees ...	137 0 0	.....	.....	.....	.....
Purchase and maintenance of buoys.	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Refunds	.....	.....	.....	.....	.....
Contribution to life boat	.....	.....	.....	.....	.....
Cost of original works and repairs executed by P. W. D. (advances).	1,350 0 0	.....	.....	.....	.....
Do. do. (departmentally).	.....	.....	.....	.....	.....
Total ...	7,373 5 1	.....	.....	.....	.....
Total, Local Fund ...	12,713 5 0	.....	2,932 6 9	13,261 8 1	.....
Tankaria Dharam Talao Fund ...	.....	.....	.....	60 0 0	.....
Grand Total ...	1,90,170 14 6	2,04,725 0 6	4,31,174 9 0	1,12,498 9 7	75,018 10 11

Southern Division.			North Kánara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Damaun Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
926 8 10	767 13 6	4,911 8 7	5,293 14 9	.....	.....	12,139 13 8
.....	2 0 0	15 9 1	3 0 0	.....	.....	20 9 0
4 15 0	.....	14 3 0	27 0 6	.....	.....	46 11 6
.....	.....	304 9 2	215 9 11	.....	.....	530 3 1
.....	.....	.....	.....	.....	.....	137 0 0
.....	102 13 3	762 12 1	433 0 3	.....	.....	1,298 9 7
769 6 7	680 11 9	4,493 4 10	7,132 11 4	.....	.....	13,076 1 6
.....	18 9 6	8 9 6	.....	.....	.....	27 3 0
.....	.....	300 0 0	.....	.....	.....	300 0 0
1,403 0 0	.....	6,435 0 0	4,792 0 0	.....	.....	13,980 0 0
654 0 6	139 1 4	2,691 0 9	412 3 10	.....	.....	3,896 6 5
3,886 1 1	1,973 8 3	22,486 0 3	20,917 6 2	.....	.....	56,036 4 9
4,017 7 7	1,973 8 3	22,486 0 3	20,917 6 2	.....	.....	78,906 10 1
.....	.....	.....	.....	.....	.....	60 0 0
2,33,032 3 10	2,76,385 3 1	1,11,712 3 2	74,178 11 0	44,805 14 7	1,85,968 14 9	18,79,670 14 11

H. O. QUIN,
Acting Collector of Salt Revenue.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH

STATEMENT

Comparative Statement of the Produce and Sales of Salt manufactured

Divisions.	Talukas.	Number of Satas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Excess over estimate of lots disposed of.	Total according to revised estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárágboda	2	2	3,176,004 3 0	1,866,764 0 0	12,183 6 0	1,908,947 6 0	5,084,951 9 0
	Ahmedabad	...	...	53,969 0 0	83,296 0 0	674 0 0	83,970 0 0	137,939 0 0
	Total ...	2	2	3,229,973 3 0	1,950,060 0 0	12,857 6 0	1,992,917 6 0	5,222,890 9 0
	Surat Collectorate.							
	Dhárasna	1	1	229,787 0 0	288,477 0 0	9,947 0 0	298,424 0 0	528,211 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	490 0 0	5,449 0 0	93 0 0	5,542 0 0	6,032 0 0
	Bassein	7	28	173,296 10 0	1,298,884 30 0	19,008 3 0	1,317,892 33 0	1,491,188 3 0
	Ghodbandar	9	46	215,691 0 0	989,573 0 0	29,440 10 0	1,019,013 10 0	1,234,604 10 0
	Trombay	4	24	77,549 0 0	764,070 0 0	51,082 0 0	815,152 0 0	892,701 0 0
	Island of Bombay ...	...	...	.....	.....	.....	.....	.....
	Mátanga	6	26	76,367 30 0	932,121 0 0	28,929 30 0	961,050 30 0	1,037,418 20 0
	Kolába Collectorate.							
	Panvel	6	19	62,329 10 0	466,332 31 0	4,388 20 0	470,721 11 0	533,050 21 0
	Uran	11	85	238,062 8 0	1,701,376 10 0	23,350 23 0	1,727,726 33 0	1,965,789 1 0
	Sankse (Pen)	5	31	103,045 35 0	286,997 35 0	25,489 8 0	312,487 3 0	415,532 38 0
	Kamanja	4	26	237,635 10 0	566,040 30 0	28,862 20 0	594,903 10 0	832,538 20 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	16,428 0 0	72,474 0 0	1,313 4 0	73,787 4 0	89,215 4 0
	Kánara Collectorate.							
	Ankola	1	131	67,919 0 0	167,747 0 0	648 0 0	168,395 0 0	236,314 0 0
	Total ...	55	443	1,268,212 23 0	7,254,066 16 0	212,604 38 0	7,466,671 14 0	8,734,883 37 0
	Grand Total ...	58	446	4,727,972 26 0	9,522,603 16 0	235,409 4 0	9,758,012 20 0	14,485,985 6 0

No. IV.

in the Bombay Presidency for the year ending 1898-99.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of full duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
1,868,370 0	.....	1,031 20	1,869,401 20	46,23,235 0 0	152,912 8 0	2,012,313 28 0	3,072,637 21 0	
78,550 0	.....	.....	78,550 0	1,96,375 0 0	676 0 0	79,226 0 0	58,713 0 0	
1,936,920 0	.....	1,031 20	1,937,951 20	48,19,610 0 0	153,588 8 0	2,091,539 28 0	3,131,350 21 0	
314,018 0	.....	.....	314,018 0	7,78,175 0 0	17,851 0 0	331,869 0 0	196,342 0 0	
4,583 0	.....	.....	4,583 0	11,457 8 0	301 0 0	4,884 0 0	1,148 0 0	
1,280,713 29	.....	402 30	1,281,116 10	34,19,063 6 0	133,960 16 20	1,415,076 26 20	76,111 16 60	
967,049 20	.....	362 .0	967,411 20	24,23,055 0 0	130,226 10 0	1,097,637 30 0	136,906 20 0	
772,240 10	.....	.....	772,240 10	20,19,107 8 0	56,559 10 0	828,799 20 0	68,901 20 0	
.....	.....	.....	.....	.....	.....	.....	.....	
945,006 0	.....	.....	945,006 0	24,08,026 10 0	44,068 30 0	989,094 30 0	48,323 30 0	
441,049 0	.....	.....	441,049 0	11,36,138 8 0	44,408 1 0	485,457 1 0	48,093 20 0	
1,289,283 0	171,768 0	32,000 10	1,493,051 10	32,50,987 11 0	308,974 31 0	1,802,026 1 0	103,763 0 0	Out of 55 salt-works, 51 only were worked during the year 1898-99. The remaining two are suppressed salt-works, but have been included in the statement as manufactured therein was still in balance.
276,278 30	69,532 0	.....	345,810 30	7,00,913 5 0	53,299 38 0	399,110 28 0	16,422 10 0	
177,055 10	470,954 0	3,200 0	651,209 10	4,96,569 15 0	113,746 18 0	764,955 28 0	67,582 32 0	
72,933 0	.....	1,850 0	74,783 0	1,82,332 8 0	5,378 24 0	80,161 21 0	9,053 20 0	
92,916 0	.....	2,600 0	95,516 0	2,32,200 0 0	28,553 0 0	124,069 0 0	112,245 0 0	Out of 131 salt-works, 123 only were worked during 1898-99.
6,319,107 10	712,254 0	40,415 0	7,071,776 10	1,62,78,600 15 0	919,496 18 20	7,991,272 28 20	743,011 8 60	
8,570,045 10	712,254 0	41,446 20	9,323,745 30	2,18,76,385 15 0	1,090,935 26 20	10,414,881 16 20	4,071,303 29 60	

H. O. QUIN,
Acting Collector of Salt Revenue.

Statement No. V, showing quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1898-99.

Description of Salt.	Importations by Sea.					Importations by Land.					Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing Salt.	United Kingdom.	Bombay ...	Square rigged vessel.	3,538 4 0	3,845 4 0								
Do. ...	Holland ...	Do. ...	Do. ...	33 25 10	84 1 2								
Do. ...	New York ...	Do. ...	Do. ...	0 28 40	1 12 6								
Do. ...	New South Wales.	Do. ...	Do. ...	1 0 70	2 8 10								
Do. ...	Victoria ...	Do. ...	Do. ...	4 2 40	10 2 6								
Do. ...	Japan ...	Do. ...	Do. ...	0 2 0	0 2 0								
Do. ...	Bussorah ...	Do. ...	Do. ...	0 27 60	1 11 9								
.....	.....	Do. ...	Do. ...	1 19 0	*3 11 0								
Table and Sinda Salt.	Persia ..	Do. ...	Country Craft.	2,370 5 0	5,925 5 0								
Black Salt (Sanchal).	Káthiáwár..	Do. ...	Do. ...	1,897 36 0	4,744 12 0								
Goa Salt	Goa Territory.	Bombay Presidency (Kánara District).	Do. ...	1 8 46	3 0 7								
			Total ..	7,849 0 26	19,622 8 4							7,849 0 26	19,622 8 4
Káthiáwár Salt ...	.....	.....	.....	.....	.....	Gogo ...	Ahmedabad District.	Bhávnagar-Gogha Road.	Cart and Donkeys.	10 25 0	26 9 0		
Goa Salt	.....	.....	.....	.....	.....	Digi ...	Bombay Presidency.	Goa Frontier ...	Head and Bullock loads.	2,294 12 40	5,735 12 6		
.....	.....	.....	.....	.....	.....	Sanda ...	Do. ...	Do. ...	Do. ...	16,960 21 0	42,401 5 0		
.....	.....	.....	.....	.....	.....	Kelghát...	Do. ...	Do. ...	Do. ...	1,369 32 40	3,424 8 6		
.....	.....	.....	.....	.....	.....	Kárwár ...	Do. ...	Do. ...	Do. ...	1,983 35 0	4,959 11 0		
.....	.....	.....	.....	.....	.....	Castle Rock.	Do. ...	Do. ...	Rail and Bullock loads.	1,99,924 16 40			
.....	.....	.....	.....	.....	.....	Do. ...	Mysore ...	Do. ...	Do. ...	34,111 6 0	5,93,424 8 6		
.....	.....	.....	.....	.....	.....	Do. ...	Madras ...	Do. ...	Do. ...	3,384 10 0			
									Total ...	2,59,983 38 40	6,49,972 6 6	2,59,983 38 40	6,49,972 6 6
			Total ...	7,849 0 26	19,622 8 4				Grand Total ...	2,59,983 38 40	6,49,972 6 6	2,67,837 38 66	6,69,594 14 10

* Description of Salt, &c., is not available as it represents the amount of duty on unclaimed Salt sold by the preventive Department, Bombay Custom House.

H. O. QUIN,
Acting Collector of Salt Revenue.

Statement No. VI., showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1897-98, and 1898-99.

Description of Salt.	1897-98.		1898-99.		Increase in 1898-99.		Decrease in 1898-99.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Baragara Salt...	17,99,388 20 0	45,42,177 8 0	19,37,951 20 0	48,19,610 0 0	1,38,613 0 0	2,77,432 8 0	.....	.....
Sea Salt	75,90,737 5 40	1,71,42,083 13 0	76,45,784 17 6	1,77,06,751 6 1	55,047 11 46	5,64,667 9 1	.....	.....
Natural Salt	.....	.....	.....	.....	.....	.....	.....	.....
Sinda Salt	2,510 30 0	6,276 14 0	2,370 5 0	5,925 5 0	.....	.....	140 25 0	351 9 0
Table Salt	3,750 33 20	9,377 1 3	3,579 30 60	8,948 6 9	.....	.....	171 2 40	427 10 6
Bhávnagar Black Salt (Sanchal)	1,933 24 20	4,834 0 3	1,897 36 0	4,744 12 0	.....	.....	35 28 20	89 4 3
Total ...	93,98,270 33 0	2,17,04,749 4 6	95,91,583 28 66	2,25,45,980 13 10	1,93,660 11 46	8,42,100 1 1	347 15 60	868 7 9

H. O. QUIN,
Acting Collector of Salt Revenue.

Statement No. VII, showing the Principal Articles of Import and Export, with Ports of the Bombay Presidency

Division.	Táluka.	Number and Name of Ports.		Value of Imports.				Value of Exports.				Import Customs Duty.			Export Customs Duty.		
				Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.
Northern Division.	Dholera	Whittle Bandar	1	6,72,447	0	0		9,93,552	0	0		6,507	6	9	.....		
	Gogo	Gogo	1	1,78,895	0	0		80,054	0	0		248	2	5	.....		
	Cambay	Cambay	1	.....				.....				.....			.....		
	Jambusar	Tankária Dehgám	2	1,76,617	0	0		1,63,080	0	0		61	13	2	.....		
	Broach	Broach, Dehej	2	19,24,510	0	0		18,26,701	0	0		23,512	5	3	3	1	5
	Surat	Surat, Bhagwa, Navsári, Mátvadi.	4	15,94,303	0	0		14,49,930	0	0		4,879	3	4	51	5	5
	Bulsár	Bulsár, Billimora, Kolák, Umatsadi.	4	3,68,983	0	0		8,31,710	0	0		9,171	10	2	1,996	9	3
	Daman	Kalai	1	3,590	0	0		57 834	0	0		.....			.....		
		Total, Northern Division ...	16	49,18,736	0	0		54,03,361	0	0		44,880	9	1	2,051	0	1
Southern Division.	Umbargaon ...	Umbargaon, Marol, Golvad,	3	1,12,316	0	0		2,13,782	0	0		247	3	0	12	13	5
	Tárápur	Tárápur, Dahánu, Navápur, Satpati, Máhim, Kelva, Dativrey.	7	5,13,213	0	0		8,16,627	0	0		409	4	1	22	6	9
	Bassein	Bassein, Agáshi, Naughur ...	3	5,08,311	0	0		13,73,063	0	0		17	0	5	.....		
	Ghodbandar ...	Rávi, Után, Manori, Bandra, Vesáva.	5	3,07,289	0	0		5,91,225	0	0		28	8	1	.....		
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Máhul, Trombay.	6	46,48,270	0	0		44,89,098	0	0		10,888	5	0	6,066	16	11
	Uran	Mora, Sheva	2	11,44,476	0	0		92,12,209	0	0		25	6	0	.....		
	Karanja	Karanja, Revas	2	2,48,290	0	0		29,23,433	0	0		.....			132	12	0
	Panvel	Panvel, Belápur, Chirner, Kherána.	4	6,78,007	0	0		18,26,267	0	0		28	0	2	276	5	1
	Alibág	Alibág, Thal, Revdanda, Mandad.	4	5,73,628	0	0		6,99,390	0	0		143	2	4	.....		
	Sánksi	A'ntora, Nágothna	2	6,09,886	0	0		10,18,125	0	0		163	6	8	.....		
	Suvarndurg ...	Bánkot, Kelshi, Harnai ...	3	1,26,936	0	0		7,23,454	0	0		634	3	3	373	12	3
	Anjanvel	Anjanvel, Borla	2	16,33,864	0	0		17,24,092	0	0		2,334	6	8	104	15	5
	Ratnágiri	Ratnágiri, Jayghad, Purangad Waroda.	4	13,39,764	0	0		5,71,071	0	0		4,033	14	8	0	12	0
	Vizidurg	Jaytápur, Vizidurg ...	2	13,42,866	0	0		10,39,483	0	0		5,154	9	7	47	7	2
	Málvan ...	Málvan, A'chra, Devgad ...	3	10,03,703	0	0		6,13,493	0	0		2,227	11	10	765	11	8
	Vengurla	Vengurla, Nirli	2	16,03,694	0	0		13,93,688	0	0		2,842	2	5	1,079	14	1
	Shiroda	Redi	1	54,270	0	0		1,02,682	0	0		4	15	4	99	9	10
	Bánda	Kirmápani	1	77,847	0	0		50,362	0	0		.....			.....		
	Kárwár	Sadáshivgad, Kárwár, Chendia, Belikeri.	4	4,06,081	0	0		3,42,164	0	0		324	1	2	816	14	11
	Ankola	Ankola, Gangavali, Tadri ...	3	2,60,422	0	0		3,91,803	0	0		334	12	5	4,418	13	5
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli, Manki.	6	13,34,436	0	0		24,33,584	0	0		1,347	9	4	909	0	2
		Total, Southern Division ...	69	1,97,31,076	0	0		3,25,99,183	0	0		31,807	10	10	14,816	4	1
		Presidency Division, Huzur Collector Salt Revenue ...	...	.....				.....				.....			.....		
		Do. Mátunga ...	1	.....				5,74,826	0	0		.....			.....		
		Grand Total ...	86	2,46,49,761	0	0		3,85,77,370	0	0		76,188	3	11	16,867	4	2

, heir Values, and Details of the Sea-Customs Collections realized at the different during the year 1898-99.

Revenue.							
Total Customs Duty.	Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6,507 6 9	.....	.....	81 2 3	69 11 10	6,658 4 10	.....	6,658 4 10
248 2 5	.....	13 0 0	76 2 0	11 7 6	348 11 11	16 4 0	332 7 11
.....	.....	.....	.....	.....	.....	.....	.....
61 13 2	.....	.....	3 6 6	46 ₰ 9	111 8 5	.....	111 8 5
23,515 6 8	288 2 0	88 0 0	17 0 0	112 9 3	24,021 1 11	13 0 2	24,008 1 9
4,930 8 9	448 8 10	175 0 0	199 0 0	141 11 6	5,894 13 1	.....	5,894 13 1
11,168 3 5	.....	467 0 0	59 3 11	103 4 3	11,797 11 7	.....	11,797 11 7
.....	.....	.....	.....	.....	.....	.....	.....
47,431 9 2	736 10 10	743 0 0	435 14 8	485 1 1	48,832 3 9	29 4 2	48,802 15 7
260 0 11	.....	21 0 0	102 8 0	35 2 0	479 10 11	.....	479 10 11
430 10 9	.....	225 0 0	26 4 0	91 0 0	772 14 9	.....	772 14 9
17 0 8	5 1 5	154 0 0	53 0 0	91 15 6	321 1 7	19 0 0	302 1 7
23 8 1	.....	258 0 0	23 0 0	94 0 0	403 8 1	.....	403 8 1
16,945 4 11	.....	313 0 0	95 0 11	136 4 6	17,289 10 4	.....	17,289 10 4
25 6 0	.....	55 0 0	49 4 0	122 4 3	251 14 3	.....	251 14 3
132 12 0	.....	104 0 0	109 0 0	132 9 6	478 5 6	.....	478 5 6
303 5 3	.....	144 0 0	127 8 6	98 2 0	672 15 9	.....	672 15 9
143 2 4	.....	116 0 0	272 8 0	127 0 0	658 10 4	.....	658 10 4
163 6 8	.....	66 0 0	16 0 0	76 0 0	321 6 8	.....	321 6 8
1,007 15 6	.....	131 0 0	5 0 0	94 0 0	1,237 15 6	.....	1,237 15 6
2,459 6 1	.....	211 0 0	50 8 0	68 0 0	2,788 14 1	.....	2,788 14 1
4,634 10 8	.....	652 6 0	143 12 0	177 14 0	5,608 10 8	.....	5,608 10 8
5,202 0 9	.....	350 0 0	17 0 0	178 12 6	5,747 13 3	.....	5,747 13 3
2,903 7 6	.....	222 0 0	114 7 9	106 4 0	3,436 3 3	.....	3,436 3 3
3,922 0 6	3 3 0	51 0 0	21 0 0	271 14 0	4,268 1 6	.....	4,268 1 6
104 8 10	.....	28 0 0	2 0 0	21 11 6	156 4 4	.....	156 4 4
.....	.....	.....	.....	.....	.....	.....	.....
1,140 0 2	54 3 8	83 0 0	4 0 0	154 1 6	1,435 5 4	17 3 4	1,418 2 0
4,733 9 10	.....	104 0 0	32 0 0	55 1 3	4,944 11 1	.....	4,944 11 1
1,956 9 6	11 4 3	150 0 0	36 0 0	117 15 6	2,271 13 3	.....	2,271 13 3
46,623 14 11	72 12 4	3,239 6 0	1,389 13 2	2,750 0 0	53,515 14 5	36 3 4	53,509 11 1
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
93,055 8 1	809 7 2	3,982 6 0	1,795 11 10	2,735 1 1	1,02,378 2 2	65 7 6	1,02,312 10 8

H. O. QUIN,
Acting Collector of Salt Revenue.

Statement No. VIII, showing the Revenue derived from Abkari and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1898-99, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Rewah and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for endorsement and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head duty on Spirits manufactured at Uran.	Cost of Establishment employed at Uran Distillery paid by Proprietors.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1893-94 ...	3,933 1 5	16,000 15 0	24,238 8 6	9,000 0 0	...	5,187 2 0	1,160 14 8	533 3 2	761 8 6	123 13 8	423 10 8	15,23,299 13 11	41,609 15 8	16,26,462 11 2
1894-95 ...	81,259 0 9	18,490 8 6	61,138 3 1	9,153 8 0	...	4,602 0 0	2,195 1 3	564 15 0	934 12 0	68 5 8	298 12 8	16,98,405 10 7	44,309 4 3	19,21,420 1 9
1895-96 ...	76,269 11 4	21,253 2 2	68,547 10 11	9,153 8 0	...	4,771 0 0	3,293 7 1	803 4 1	1,049 11 0	67 10 7	295 8 8	17,73,885 1 4	45,707 6 5	20,05,047 1 7
1896-97 ...	70,715 14 1	11,235 8 8	66,082 5 10	9,153 8 0	...	5,185 6 0	3,262 0 8	1,209 15 9	1,199 10 0	54 7 8	511 14 9	16,62,868 10 7	41,231 2 3	18,72,750 8 3
1897-98 ...	73,723 11 3	19,156 6 11	68,945 3 6	9,153 8 0	...	4,586 6 0	2,463 7 7	961 1 6	1,571 3 0	9 0 9	328 9 2	19,07,477 13 9	42,401 3 9	21,30,377 11 2
Total ...	3,05,901 6 10	86,226 9 3	2,88,951 15 10	45,613 0 0	...	24,132 14 0	12,374 15 3	4,072 7 6	5,416 12 6	363 6 4	1,858 7 11	86,65,887 2 2	2,15,259 0 4	95,56,038 1 11
Average ...	61,180 4 7	17,245 5 1	57,790 6 4	9,122 9 7	...	4,826 9 2	2,474 15 10	814 7 11	1,083 5 8	72 10 11	371 11 2	17,13,177 6 10	43,051 12 11	19,11,211 10 0
1898-99 ...	76,188 3 11	16,867 4 2	68,242 1 8	12,653 8 0	...	3,982 6 0	2,017 14 11	809 7 2	2,773 12 9	7 0 4	114 13 0	20,54,248 10 3	47,086 15 6	22,84,092 11 8

H. O. QUIN,
Acting Collector of Salt Revenue.

STATEMENT IX.

Statement No. IX, showing Details of Cases of Salt and Opium

Divisions.	Nature of Offences.												Mode of							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. d.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	...	...	16	626 0 0	312	100 15 57½	...	...	4	1 6 9	342	736 21 66½	309	75 3 37	...	...	2	0 8 30	6	0 27 16
Daman Frontier ...	...	..	123	177 33 33½	...	...	...	...	...	...	123	177 33 33½	43	365 14 20½	...	...	...	...	...	...
Total, N. D. and Daman	...	...	139	803 33 33½	322	100 15 57½	...	...	4	1 6 9	465	917 25 19½	147	340 17 57½	...	...	2	0 8 30	6	0 37 16
Southern Division	42	112 39 14	6	26 35 49	169	134 32 14	...	...	125	1,808 35 2	342	2,023 21 79	62	157 34 35	1	5 0 0	2	7 7 0	11	1,657 2 28
Goa Territory ...	...	...	102	333 36 32	...	...	...	...	2	17 37 50	104	351 14 12	124	313 19 61	...	...	...	...	...	...
Total, S. D. and Goa ...	42	112 39 14	108	370 32 21	169	134 32 14	...	...	127	1,826 32 52	446	2,454 30 11	176	471 13 36½	1	5 0 0	2	7 7 0	11	1,657 2 28
Total ...	42	112 39 14	236	1,174 5 54½	491	234 7 71½	...	...	131	1,827 38 61	1090	3,370 11 3	323	711 31 43	1	5 0 0	4	7 15 30	17	1,657 38 7

Divisions.	Found on person of Smugglers.		Found concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Frontier	49	0 3 $54\frac{7}{16}$	6	1 1 $53\frac{1}{8}$	1	0 0 32	56	1 5 $66\frac{9}{16}$
Southern Division	...	.....	...	.....	...	.....	...	.....
Total ...	49	0 3 $54\frac{7}{16}$	6	1 1 $53\frac{1}{8}$	1	0 0 32	56	1 5 $66\frac{9}{16}$

smuggling disposed of by the Salt Department during the year 1898-99.

SALT.

SMUGGLING.				HOW CASES WERE DISPOSED OF													
Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on persons prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates	Real value of confiscated Property.	Rewards granted, if any.	REMARKS.
No.	Quantity.	No.	Quantity.	25	26	27	28	29	30	31	32	33	34	35	36	37	38
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
235	980 11 8[illegible]	345	730 21 0[illegible]	372	8	354	349	15	98·87	3,230 6 3	65 0 0	3,713 7 11	3,778 7 11	1,426 10 0	4,778 12 4	1,705 14 0	
74	12 19 12[illegible]	122	177 83 82[illegible]	132	3	129	128	3	97 6	444 12 2	.....	0 2 9	0 2 9	550 0 0	444 12 2	705 7 0	
309	672 30 [illegible]	464	7[illegible]4 15 [illegible]	504	11	483	475	18	96·54	3,684 2 5	64 0 0	3,712 10 8	3,776 10 8	1,976 10 0	5,223 8 0	2,406 5 0	
276	266 17 24	342	2,003 21 79	589	54	531	506	25	95·29	7,423 1 1	1,047 3 0	701 7 1	2,388 15 1	1,589 9 6	3,835 6 3	2,839 11 3	
70	37 35 11[illegible]	194	361 14 12	283	17	266	254	11	95·48	1,011 2 1	23 0 0	46 0 7	69 0 7	821 0 0	903 3 8	1,068 0 7	
346	304 13 304	536	2,544 30 11	872	75	797	760	38	95·23	8,434 3 2	1,710 8 0	747 7 8	2,457 15 8	2,510 15 6	4,293 0 11	3,438 4 10	
965	977 4 2[illegible]	995	2,350 11 30[illegible]	1,376	96	1,280	1,235	54	95·78	12,118 5 7	1,774 8 0	4,460 2 4	6,226 10 4	4,487 9 6	9,822 2 5	5,924 9 10	

OPIUM.

PROSECUTION AND CONVICTION BEFORE MAGISTRATES.							Total estimated value of Confiscations.
Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Number of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
							Rs. a. p.
66	2	64	46	18	1	71·8	1,704 8 4½
...	...	...	...	...	.....	.....	.....
66	2	64	46	18	1	71·8	1,704 8 4½

H. O. QUIN,
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5031 OF 1899.

Bombay, 21st October 1899.

Submitted to Government in the Revenue Department. The report is dated the 12th August 1899, but it was received in this office on the 9th instant, *i.e.*, nearly a month earlier than it was received last year.

2. In accordance with the orders contained in Government Resolution in the General Department No. 3290 of the 29th July last, the Collector has eliminated all unnecessary matter from the body of the report. Appendices Nos. II and VI formerly attached to reports have also been omitted.

Number of salt-works in operation.

3. The number of salt-works in operation during the year under report was 444 against 449 in the previous year. The decrease is due to the closure of the four works in the Uran Táluka under the sanction conveyed in Government Resolutions in the Revenue Department Nos. 6180 of the 19th August 1897 and 9065 of the 14th December 1897, and the amalgamation of the two Salt Works Ped and Wadkhurd in the Pen Táluka into one.

Operations of the year.

4. The subjoined table shows the opening and closing balances and the operations of the year under report compared with those of the previous year:—

	1897-98.				1898-99.			
	Pritchard Works Barágara Salt.	Bulsár Sea-salt (Dharámna).	Rest of Presidency Sea-salt.	Total.	Pritchard Works Barágara Salt.	Bulsár Sea-salt (Dharámna).	Rest of Presidency Sea-salt.	Total.
	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.
Opening Balance ...	31,07,201	2,42,779	13,83,943	47,27,921	33,39,272	2,39,767	12,68,913	47,27,972
Manufactured	21,53,167	3,29,547	78,46,661	1,03,87,385	19,92,917	2,98,474	74,66,671	97,58,012
Total ...	52,60,368	5,72,325	92,31,603	1,50,65,306	53,32,189	5,38,241	87,35,584	1,44,85,984
Deduct Wastage	2,31,046	37,344	9,76,719	12,44,109	1,53,688	17,691	9,19,496	10,90,935
Balance ...	50,29,312	5,38,981	82,54,884	1,38,21,197	50,69,305	5,15,990	78,15,888	1,33,95,050
Removals Full Duty	17,62,307	3,06,194	63,31,117	84,99,618	19,36,926	3,14,018	69,19,107	91,70,048
Do. Free or Nominal Duty ...	1,032	.....	5,96,854	5,97,886	1,032	.....	7,92,622	7,93,701
Total ...	17,99,339	3,06,194	69,27,971	90,93,504	19,37,952	3,14,018	70,71,776	93,72,746
Closing Balance ...	32,29,973	2,32,787	12,68,213	47,27,973	31,31,350	1,96,542	7,43,412	40,71,304

5. The total quantity of salt supplied (including 2,67,338 maunds of imported salt) to the trade during the year was 95,91,584 maunds against 93,98,271 in the previous year—an increase of 1,93,313 maunds.

6. The loss and wastage on all kinds of salt was 10,90,935 maunds against 12,44,109 in the previous year. The report on the increase in the percentage of loss and wastage observed during 1897-98 was submitted to Government under this office No. 5543 of the 6th instant. The Commissioner is satisfied that the marked increase in the percentage was due to the unusual rains in February 1898 when all the heaps remained open and unthatched and to heavy floods at Sanikatta. The percentage for the year under report shows an improvement. This improvement would have been more marked had it not been for the heavy rains on the Tungar Hill in August 1898, which destroyed more than 50,000 maunds of salt in Mr. Rattanji Bomanji's salt-work in a single day.

Barágara salt.

7. The removals of Barágara salt were 19,37,951 maunds against 17,99,338 in the previous year—an increase of 1,38,613 maunds,—due chiefly to increase in home consumption and larger removals to North-Western Provinces and Central India. A small increase is also observable in the removals to Central Provinces. From the table given in paragraph 19 of the report it will be seen that the trade in Barágara salt has been steadily increasing and there is every prospect of its further increase as the sales during the current year up to the end of the week ending the 30th ultimo, *i.e.*, from the 1st April to the 30th September 1899,

show an increase of nearly 70,000 maunds as compared with those of the corresponding period of 1898-99. The system of payment of salt revenue on account of Barágara salt into Treasuries outside the Bombay Presidency worked satisfactorily during the year, and under it 2,87,679 maunds of salt were removed during the year. For the reasons given by the Collector in paragraph 17 of the report, it will be seen that Barágara salt cannot compete with the Sámbhar Lake salt in Oudh. The chief reason for this, the Commissioner thinks, is the comparatively heavy railway freight the merchants have to pay on account of the carriage of salt from Khárághoda.

Sea-salt.

8. The issues of sea-salt were 73,35,794 maunds against 72,93,866 maunds in the previous year—an increase of 91,928 maunds.

Distribution.	1897-98.	1898-99.
	Indian Maunds.	Indian Maunds.
For local consumption	26,13,235	24,65,444
For export to—		
North-Western Provinces	.....	.....
Central Provinces	13,10,522	13,07,496
Central India	15,814	5,541
Nizám's Territory	5,61,954	6,38,522
Calcutta	5,41,249	5,57,373
Madras Presidency—		
British Malabár	11,28,223	11,19,605
Rest of the Madras Presidency	3,54,974	2,98,891
Foreign Malabár	5,55,376	7,12,254
Mysore	2,12,519	2,80,668
Total ...	72,93,866	73,85,794

9. The exports to the Central Provinces fell by 3,026 maunds, but the removals thereto of Barágara salt from Khárághoda increased by 5,871 maunds. The exports to Calcutta increased by 16,124 maunds. The exports to British Malabár and rest of the Madras Presidency taken together show a decrease of 64,701 maunds, but it has been more than counterbalanced by the increase in the removals to Mysore and the Nizam's Territory, which taken together show an increase of 1,44,717 maunds. The removals to Foreign Malabár increased by 1,56,878 maunds.

Imported salt.

10. The quantity of salt imported during the year under report was 2,67,838 maunds as compared with 3,05,067 maunds during 1897-98—a decrease of 37,231 maunds,—due to smaller imports from Goa.

Barágara stocks.

11. For the reasons explained by Mr. Quin in paragraph 23 of the report the number of pans at the Pritchard Salt Works was raised from 525 to 575 and the outturn was 26,35,086 maunds against 19,92,039 in the previous year.

Sea-salt stocks.

12. The quantity of sea-salt produced (excluding Bulsár salt) was 74,66,671 maunds against 78,48,661 maunds in the previous year. The decrease is due to unfavourable winds. The prevalence of plague in villages adjacent to some of the works also in some degree contributed to the decrease.

13. The following are the closing balances of all kinds of salt in the three years:—

Years.	Maunds.
1898-99	40,71,304
1897-98	47,27,973
1896-97	47,27,921

Rate of consumption per head.

14. The removals for consumption in the Bombay Presidency were 32,87,907 maunds during the year under report. This gives an average rate per head of 11·14 lbs. against 11·58 lbs. in the previous year. This percentage is calculated on the figures of population given in the last and previous reports. According to the figures given in paragraph 42 of this report, which appear to be correct, the rate comes to 11·66 lbs. per head. The rate of consumption in Gujarát has improved during the year. The further report on this subject promised by the Collector is awaited.

Cost price of salt at salt-works and Agencies.

15. The cost price of Barágara salt at the Main Stores, the Ahmedabad Depôt and the Agencies and Dharásna salt remained the same as in previous year, *viz.*, 1 anna 3 pies per Indian maund. In the Northern and Middle Konkan the prices remained unchanged. At Shiroda and Sanikatta the cost price was 4 annas 7 pies and 2 annas 2 pies, as compared with 4 annas 1 pie and 1 anna 11 pies in the previous year.

Financial results.

16. The financial results of the year under report and the previous year are shown in the following table :—

Imperial.

	Revenue.		Expenditure.		
	1897-98.	1898-99.	1897-98.	1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Salt	2,22,29,745	2,31,16,262	16,89,844	16,19,950	Salt.
Sea Customs ...	93,057	93,133	1,38,626	1,30,286	Customs.
Land Customs ...	78,580	81,279	2,593	694	Allowances.
Ábkári	14,62,581	15,76,191	28,946	27,771	Ábkári.

Provincial.

Salt	52,876	49,599	14,007	12,745	Allowances.
Customs	8,861	9,245	9,649	9,257	Ábkári.
Ábkári	4,87,527	5,25,397	...	...	

Local Fund.

Port Dues, &c. ...	84,349	87,410	93,235	78,967	Charges.

17. It will be seen from the above that the receipts under each of the heads during the year under report show an improvement over those of the previous year, except a small decrease under "Salt—Provincial", and it is satisfactory to note that with the increase in receipts the total charges under each head have decreased. The improvement under the Imperial heads of "Salt Revenue" and "Ábkári" is marked and the results of the operations of the Department as a whole during the year under report may be regarded as highly satisfactory.

Salt cases.

18. The total number of salt cases detected was 1,000 against 971 in the previous year. The percentage of convictions to the number of persons prosecuted being 95·73 against 93·9 in the previous year.

ed with financial assistance fr
Government of Maharashtra
on 11 July, 2017

19. The results of the working of the changed system of assessment of unalienated salt-works show a net profit of Rs. 32,557 as arrived at by the Collector in paragraph 53. The scheme for the strengthening of the guarding establishment is awaited.

Alteration in system of assessment.

20. The Acting Commissioner concurs in the commendations bestowed by the Collector on the officers mentioned in paragraphs 107 and 109 to 113.

Concluding remarks.

Mr. Quin administered the Collectorate in his usual careful methodical manner and by his zeal ability and devotion to duty fully maintained the tradition of the Department and set an excellent example to all his subordinates.

21. By the death of Mr. N. R. Oliver after the close of the year under report the Department has lost an officer who had rendered valuable services in organising the Account Branch and in connection with Salt Administration in Goa.

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.